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OCT 18 1909

REPORT

OF THE

TREASURER AND RECEIVER-GENERAL

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1887.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS.
18 POST OFFICE SQUARE.
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1888.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON,
Jan. 20, 1888.

Hon. CHARLES J. NOYES,
Speaker of the House of Representatives.

SIR: — I have the honor to transmit herewith to the Legislature the Annual Report of this department for the year ending Dec. 31, 1887.

Respectfully,

A. W. BEARD,
Treasurer.

Commonwealth of Massachusetts.

To the Honorable Senate and House of Representatives.

The Annual Report of this department for the

DR. TREASURER AND RECEIVER-GENERAL *in acc't*

To Cash on hand Jan. 1, 1887: —		
In Revenue,	$825,186 31	
Sinking Funds,	701,915 57	
Trust Funds,	228,819 52	
Miscellaneous Funds,	445,615 62	
Trust Deposits,	4,045 79	
		$2,205,582 81
Securities in hand Jan. 1, 1887: —		
In Sinking Funds,	$18,262,497 05	
Trust Funds,	3,131,050 00	
Trust Deposits,	1,467,324 40	
		22,860,871 45
Receipts in 1887: —		
From Revenue,	$11,488,143 95	
Sinking Funds,	25,411,562 19	
Trust Funds,	611,543 46	
Trust Deposits,	203,496 80	
Miscellaneous Funds,	786,742 31	
		38,501,488 71
Securities purchased in 1887: —		
For Sinking Funds,	$9,031,419 65	
Trust Funds,	465,710 00	
Miscellaneous Funds,	25,110 00	
Trust Deposits,	86,200 00	
		9,608,439 65
		$73,176,382 62

Treasury Department, Boston, Jan. 20, 1888.

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year ending Dec. 31, 1887, is as follows: —

with the COMMONWEALTH OF MASSACHUSETTS. CR.

By Payments in 1887: —		
On Account of Revenue, . . .	$11,071,293 95	
Sinking Funds, . .	24,145,994 18	
Trust Funds, . .	640,757 48	
Miscellaneous Funds,	910,651 48	
Trust Deposits, . .	194,837 84	
		$36,963,534 93
Securities withdrawn and sold, or paid in 1887: —		
From Sinking Funds, ...	$4,109,883 50	
Trust Funds, ...	434,500 00	
Trust Deposits, . . .	79,774 25	
		4,624,157 75
Cash on hand Dec. 31, 1887: —		
On Account of Revenue, . . .	$1,242,036 31	
Sinking Funds, . .	1,967,483 58	
Trust Funds, . .	199,605 50	
Miscellaneous Funds,	321,706 45	
Trust Deposits, . .	12,704 75	
		3,743,536 59
Securities on hand Dec. 31, 1887: —		
In Sinking Funds, ...	$23,184,033 20	
Trust Funds, ...	3,162,260 00	
Miscellaneous Funds, . . .	25,110 00	
Trust Deposits, ...	1,473,750 15	
		27,845,153 35
		$73,176,382 62

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan 1, 1887: —	. . .	$825,186 31
Revenue Receipts in 1887 as follows:—		
To State Tax,	$2,250,127 50	
Corporation Tax,	2,832,005 77	
National Bank Tax,	1,158,446 24	
Savings Bank Tax,	898,634 44	
Annual Insurance Tax,	185,090 59	
Life Insurance Tax,	13,135 76	
Coal and Mining Companies' Tax,	3,938 39	
Gas Light Company Tax,	64 59	
Gas Commissioners' Tax,	11,082 70	
Railroad Company Tax,	21,058 54	
Foreign Railroad Company Tax,	56,769 50	
Co-operative Bank Tax,	109 34	
Special License Insurance Tax,	3,815 70	
Excise Tax on Life Insurance Companies,	105,071 67	
Mass. Hospital Life Insurance Company Tax,	46,779 52	
Interest on Corporation Tax,	1,597 82	
Interest on State Tax,	20 60	
Interest on Annual Insurance Tax,	8 49	
Insurance Licenses,	25,009 00	
Unclaimed Dividends Insolvent Savings Banks,	1 07	
Railroad Reports,	1,700 00	
Liquor Licenses,	249,316 00	
Confiscated Liquors,	2,000 00	
Income Troy & Greenfield Railroad and Hoosac Tunnel,	129,889 43	
Income from State Prison,	22,425 33	
Income from Massachusetts Reformatory,	40,413 49	
Income from Reformatory Prison for Women,	11,456 58	
Income from State Almshouse,	975 43	
Income from State Primary School,	115 00	
Income from State Farm,	3,407 45	
Income from Lyman School for Boys,	1,246 16	
Income from State Industrial School,	604 81	
Income from Board of Lunacy and Charity,	45,108 87	
Foreign Corporation Fees,	2,750 00	
Fees from Board of Registration in Pharmacy,	758 50	
Fees from Board of Registration in Dentistry,	526 50	
Fees from Courts of Insolvency,	12,385 00	
Fees from Supreme Court Clerk,	424 50	
Fees from District Police,	47 16	
Fees for Commissions issued,	7,155 00	
Amounts carried forward,	$8,145,472 44	$825,186 31

in account with REVENUE. CR.

By Revenue payments in 1887 as follows: —	
Legislative Department,	$298,996 58
Executive Department,	22,032 89
Secretary's Department,	21,661 74
Treasurer's Department,	19,449 40
Tax Commissioner's Department,	19,821 34
Attorney-General's Department,	8,633 48
Auditor's Department,	9,875 27
State House Expenses,	34,857 64
Commonwealth Building,	4,823 49
House No. 13 Beacon Street,	7,396 48
State Printing,	79,871 39
Judiciary,	204,705 24
Railroad Commissioners,	21,504 37
Insurance Commissioners,	20,204 62
Commissioners on Savings Banks,	10,225 94
Harbor and Land Commissioners,	9,036 33
Commissioners on State Aid,	6,653 09
Commissioners on Inland Fisheries,	5,139 71
Commissioners of Prisons,	6,462 03
Cattle Commissioners,	6,521 61
Gas Commissioners,	10,564 91
Commissioner of Corporations,	179 32
Commission on Survey and Map of Massachusetts,	15,665 71
Civil Service Commissioners,	10,767 67
Civil Service Commission, Rent, etc.,	800 00
Assayer and Inspector of Liquors,	1,118 79
Inspectors of Gas Meters,	3,882 26
Bureau of Statistics of Labor,	19,129 94
Board of Registration in Pharmacy,	707 86
Board of Registration in Dentistry,	120 35
Agricultural Department,	40,452 16
Charitable Departments,	557,426 26
Military Department,	197,040 56
Reformatory and Correctional Departments,	490,015 47
Educational Department,	92,406 77
State Library,	9,920 24
State Board of Health,	26,455 84
State Board of Arbitration,	7,518 87
Public Buildings,	328,547 40
Decennial Census,	24,329 25
Gratuities,	108,055 47
Payments from Income of Troy & Greenfield Railroad and Hoosac Tunnel,	74,852 54
Expenses Resulting from the War,	366,635 10
Comptroller of County Accounts,	3,757 71
Construction of Roads in Mashpee,	300 00
Sheriffs' Accounts,	8 40
Amount carried forward,	$3,208,531 49

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$8,145,472 44	$825,186 31
To Secretary's Fees, ...	811 00	
Corporation Fees, ...	12,591 62	
Fees from Commissioner of Corporations, ...	365 75	
Fees from Attorney-General, . .	115 22	
Fees from Reporter of Decisions, .	4 65	
Hawkers' and Pedlers' Licenses, .	18,873 00	
License Transfers, ...	123 00	
Limited Partnerships, ...	53 00	
Sale of Indices, ...	15 00	
Sale of Special Laws, ...	5 00	
Sale of Valuation Books, ...	11 75	
Sale of Provincial Laws, ...	27 00	
Sale of Worcester Lunatic Hospital Lands, ...	4,000 00	
Registers of Voters, ...	16 20	
Escheated Estates, ...	1,978 66	
Quartermasters' Supplies, . . .	2,948 62	
Settlement and Bastardy Cases, .	700 00	
Support of Outside Foundlings, .	156 38	
Interest on Bank Deposits, . .	32,181 26	
Sterling Interest, ...	814,060 37	
Premium on Exchange, ...	2,515 86	
Temporary Loans, ...	2,450,000 00	
Rent of Great Ponds, ...	20 00	
Legacy of John Fortune of Thompson, Conn., ...	190 00	
Bank Deposits, ...	197 62	
Penalties for Illegal Insurance, .	500 00	
Repairs, Improvements, and Furniture, ...	151 15	
Contested Election Cases, Sale of Reports of, ...	59 40	
		$11,488,143 95
		$12,313,330 26

in account with REVENUE. CR.

Amount brought forward, . .	$3,208,531 49	
By Unclaimed Dividends of Insolvent Savings Banks, ...	1,789 40	
Massachusetts Soldiers' Home, .	20,000 00	
Prison and Hospital Loan Sinking Fund Revenue, ...	60,000 00	
Commonwealth's Flats Improvement Fund Revenue, ...	75,000 00	
Unsettled War Claims, ...	6,865 37	
Ballot Boxes for Cities and Towns,	1,128 25	
Weights and Measures, Balances, etc.,	685 00	
Adulteration of Food and Drugs, .	8,578 64	
Escheated Estates, ...	14 01	
Annual Insurance Tax, ...	4 46	
Premium on Exchange, ...	14 87	
Portraits of Ex-Speakers of U. S. House of Representatives, . .	1,953 05	
Bank Deposits, ...	37 46	
Boundary Lines between New Hampshire and Massachusetts, . .	3,918 35	
Fire Marshal for the City of Boston,	1,513 22	
State Printing Contract Expenses, .	86 24	
Expenses of State Valuation, . .	2,866 89	
Keeping Accounts of Sundry Institutions, ...	55 72	
Centennial Celebration at Philadelphia, ...	28,930 09	
Memorial to Crispus Attucks, . .	503 95	
Sewage in Mystic and Charles Rivers,	3,198 56	
Massachusetts School Fund Revenue,	4,000 00	
Records, Files, etc., Secretary's Dep't,	3,061 84	
Commissioners on Sale of Mashpee Lands, ...	997 52	
Sterling Interest, ...	690,142 70	
Sale of Worcester Lunatic Hospital Lands, ...	4,000 00	
Bureau of Labor, ...	3,226 68	
Portrait of Lieut.-Governor William Dummer, ...	300 00	
Index to Public Statutes, . . .	2,500 00	
Massachusetts Index Digest, . .	1,750 00	
Counsel in defence of Actions against National Banks, ...	1,350 00	
Sewage Assessments, City of Worcester, ...	2,195 35	
Support of Normal Schools Revenue,	3,706 11	
Annuities of M. Johonnot, . .	620 55	
Corporation Tax, ...	2,206,967 33	
National Bank Tax, ...	497,780 67	
Temporary Loans, ...	2,450,000 00	
Foreign Ships, ...	26,441 66	
Interest, ...	1,746,578 52	
		$11,071,293 95
Cash on hand Dec. 31, 1887, . .	. . .	1,242,036 31
		$12,313,330 26

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand, Jan. 1, 1887, . .	. . .	$701,915 57
Receipts in 1887: —		
To Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$372,944 15	
Bounty Loan Sinking Fund, . .	886,447 06	
Commissioners of Public Lands Fund, ...	13,230 58	
Prison and Hospital Loan Sinking Fund, ...	328,947 92	
Troy & Greenfield R. R. Loan Sinking Fund, ...	18,585,357 39	
War Loan Sinking Fund, . . .	112,200 00	
Income of War Loan Sinking Fund,	52,858 52	
Notes of Back Bay Lands, . .	30,173 50	
Interest on Back Bay Land Notes, .	4,412 07	
Sales of South Boston Flats, . .	14,281 00	
Notes for South Boston Flats, . .	10,710 00	
Fitchburg R. R. Co. Common Stock,	5,000,000 00	
		25,411,562 19
		$26,113,477 76
To cash in Sinking Funds, Dec. 31, 1887, . . .	. . .	$1,967,483 58
Securities in Sinking Funds, Dec. 31, 1887, ...	. . .	23,184,033 20
Total Sinking Funds, Dec. 31, 1887,	. . .	$25,151,516 78

in account with SINKING FUNDS. CR.

By payments in 1887: —		
Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$304,733 00	
Bounty Loan Sinking Fund, . . .	1,018,607 24	
Prison and Hospital Loan Sinking Fund, ...	277,000 00	
Troy & Greenfield Railroad Loan Sinking Fund, ...	17,310,279 55	
War Loan Sinking Fund, ...	122,939 30	
Income of War Loan Sinking Fund,	52,858 52	
Back Bay Land Notes, ...	30,173 50	
Interest on Back Bay Land Notes, .	4,412 07	
Sale of South Boston Flats, . .	14,281 00	
Notes for South Boston Flats, . .	10,710 00	
Fitchburg R. R. Co. Common Stock,	5,000,000 00	
		$24,145,994 18
Cash on hand Dec. 31, 1887, .	. . .	1,967,483 58
		$26,113,477 76

DR. TREASURER AND RECEIVER-GENERAL

To Cash on hand Jan. 1, 1887, . .	. . .	$228,819 52
Receipts in 1887: —		
To Harbor Compensation Fund, . .	$48,406 28	
Income of Harbor Compensation Fund, ...	9,465 70	
Massachusetts School Fund, . .	246,400 00	
Income Massachusetts School Fund,	142,240 85	
Income of Rogers Book Fund, .	60 00	
Technical Education Fund, Commonwealth Grant, ...	142,100 00	
Income Technical Education Fund, Commonwealth Grant, . . .	5,376 00	
Income Technical Education Fund, United States Grant, . . .	10,950 00	
Todd Normal School Fund, . .	6,000 00	
Income Todd Normal School Fund,	544 63	
		611,543 46
		$840,362 98
To Cash in Trust Funds Dec. 31, 1887,	. . .	$199,605 50
Securities in Trust Funds Dec. 31, 1887, ...	. . .	3,162,260 00
Total Trust Funds Dec. 31, 1887,	. . .	$3,361,865 50

in account with TRUST FUNDS. CR.

By Payments in 1887: —		
Harbor Compensation Fund, . .	$90,000 00	
Income Harbor Compensation Fund,	8,625 14	
Massachusetts School Fund, . .	221,117 40	
Income of Massachusetts School Fund, ...	144,277 85	
Technical Education Fund, Commonwealth Grant, . . .	154,000 00	
Income Technical Education Fund, Commonwealth Grant, . . .	4,107 34	
Income Technical Education Fund, United States Grant, . . .	10,950 00	
Todd Normal School Fund, . .	7,250 00	
Income Todd Normal School Fund,	429 75	
		$640,757 48
By Cash on hand Dec. 31, 1887, . .	. . .	199,605 50
		$840,362 98

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand Jan. 1, 1887, . .	. . .	$445,615 62
Baring Brothers & Co. Fund, . .	$690,730 19	
Bennington Monument Fund, . .	346 78	
Income Bennington Monument Fund,	551 98	
Commercial Fertilizers' Fund, . .	2,768 65	
Commonwealth's Flats Improvement Fund, ...	92,344 71	
		786,742 31
		$1,232,357 93
Cash in Miscellaneous Funds Dec. 31, 1887, ...	. . .	$321,706 45
Securities in Miscellaneous Funds Dec. 31, 1887, ...	. . . .	25,110 00
		$346,816 45

in account with MISCELLANEOUS FUNDS. CR.

By payments in 1887: —		
Baring Brothers & Co. Fund, . .	$815,216 39	
Bennington Monument Fund, . .	14,576 48	
Income Bennington Monument Fund,	551 98	
Cape Cod Canal Commissioners' Fund, ...	2,249 91	
Commercial Fertilizers' Fund, . .	2,818 65	
Commonwealth's Flats Improvement Fund, ...	75,238 07	
		$910,651 48
Cash on hand Dec. 31, 1887, . .	. . .	321,706 45
		$1,232,357 93

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand Jan. 1, 1887, . .	. . .	$4,045 79
Receipts in 1887: —		
To Bay State Beneficiary Association Trust Deposit, ...	$5,000 00	
Income Bay State Beneficiary Association Trust Deposit, . . .	990 00	
Income Berkshire Health & Accident Association Trust Deposit, . .	35 00	
Income Berkshire Life Insurance Company Trust Deposit, . .	4,800 00	
British & Foreign Marine Insurance Company Trust Deposit, . .	43,899 25	
Income British & Foreign Marine Insurance Company Trust Deposit,	16,971 09	
Income Cape Cod Ship Canal Company Trust Deposit, . . .	9,000 00	
Eastern Associates Trust Deposit, .	1,000 00	
Income Eastern Associates Trust Deposit, ...	9 80	
Equitable Mutual Relief Society Trust Deposit, ...	9,200 00	
Income Equitable Mutual Relief Society Trust Deposit, . . .	91 37	
Income Fraternal Aid Association Trust Deposit, ...	58 48	
Income Home Mutual Aid Association Trust Deposit, . . .	210 00	
Income Home Relief Association Trust Deposit, ...	22 48	
Income John Hancock Mutual Life Insurance Company Trust Deposit, ...	5,000 00	
Massachusetts Benefit Association Trust Deposit, ...	66,875 00	
Income Massachusetts Benefit Association Trust Deposit, . . .	4,985 33	
Massachusetts Mutual Accident Association Trust Deposit, . .	500 00	
Income Mass. Mutual Accident Association Trust Deposit, . .	44 90	
Massachusetts Mutual Aid Society Trust Deposit, ...	2,000 00	
Income Massachusetts Mutual Aid Society Trust Deposit, . . .	160 00	
Income Massachusetts Mutual Life Insurance Company Trust Deposit,	4,500 00	
Income Massachusetts Relief Association Trust Deposit, . . .	22 48	
Massachusetts Standard Benefit Company Trust Deposit, . .	300 00	
Amounts carried forward, . .	$175,675 18	$4,045 79

in account with TRUST DEPOSITS. CR.

By payments in 1887: —		
Bay State Beneficiary Association Trust Deposit, ...	$5,000 00	
Income Bay State Beneficiary Association Trust Deposit, . . .	990 00	
Income Berkshire Life Insurance Company Trust Deposit, . .	4,800 00	
British & Foreign Marine Insurance Company Trust Deposit, . .	43,899 25	
Income British & Foreign Marine Insurance Company Trust Deposit,	16,921 09	
Income Cape Cod Ship Canal Company Trust Deposit, ...	9,000 00	
Equitable Mutual Relief Society Trust Deposit, ...	9,300 00	
Income Equitable Mutual Relief Society Trust Deposit, . . .	188 87	
Income John Hancock Mutual Life Insurance Company Trust Deposit, ...	5,000 00	
Massachusetts Benefit Association Trust Deposit, ...	61,875 00	
Income Massachusetts Benefit Association Trust Deposit, . . .	4,966 91	
Massachusetts Mutual Aid Society Trust Deposit, ...	2,000 00	
Income Massachusetts Mutual Life Insurance Company Trust Deposit,	4,500 00	
New England Mutual Accident Association Trust Deposit, . .	2,000 00	
Income New England Mutual Accident Association Trust Deposit, .	320 00	
New England Mutual Aid Society Trust Deposit, ...	500 00	
Income New England Mutual Aid Society Trust Deposit, . . .	460 00	
Income New England Mutual Life Insurance Company Trust Deposit,	5,520 00	
Springfield Life Assurance Association Trust Deposit, ...	1,000 00	
Income Springfield Life Assurance Association Trust Deposit, . .	45 00	
Income State Mutual Life Assurance Company Trust Deposit, .	6,000 00	
Income Thames & Mersey Marine Insurance Company Trust Deposit,	4,000 00	
Income Union Marine Insurance Company Trust Deposit, . .	6,051 72	
United States Mutual Accident Relief Company Trust Deposit, .	500 00	
		$194,837 84
Amount carried forward, . .	. . .	$194,837 84

DR. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	$175,675 18	$4,045 79
Income Massachusetts Standard Benefit Company Trust Deposit, .	7 42	
Income Mercantile Mutual Accident Association Trust Deposit, . .	200 00	
New England Mutual Accident Association Trust Deposit, . .	2,000 00	
Income New England Mutual Accident Association Trust Deposit, .	320 00	
New England Mutual Aid Society Trust Deposit, ...	500 00	
Income New England Mutual Aid Society Trust Deposit, . . .	460 00	
Income New England Mutual Life Insurance Company Trust Deposit,	5,520 00	
Income New England Relief Association Trust Deposit, . . .	450 00	
Income People's Accident Association Trust Deposit, . . .	22 48	
Springfield Life Assurance Association Trust Deposit, . . .	1,000 00	
Income Springfield Life Assurance Association Trust Deposit, . .	15 00	
Income State Mutual Life Insurance Company Trust Deposit, . .	6,000 00	
Income Thames & Mersey Marine Insurance Company Trust Deposit,	4,000 00	
Income Union Marine Insurance Company Trust Deposit, . .	6,649 22	
Income Union Mutual Benefit Association Trust Deposit, . . .	87 50	
United States Mutual Accident Relief Company Trust Deposit, .	500 00	
Income United States Mutual Accident Relief Company Trust Deposit, ...	90 00	
		203,496 80
		$207,542 59
Cash in Trust Deposits Dec. 31, 1887, .	. . .	$12,704 75
Securities in Trust Deposits Dec. 31, 1887, ...	. . .	1,473,750 15
Total Trust Deposits Dec. 31, 1887,	. . .	$1,486,454 90

in account with TRUST DEPOSITS. CR.

Amount brought forward, . .	. . . .	$194,837 84
Cash on hand Dec. 31, 1887, . . .	. . . .	12,704 75
		$207,542 59

Cash Balances Dec. 31, 1887.

The cash in the Treasury Dec. 31, 1887, is distributed as follows, viz.: —		
Revenue, ...	. . .	$1,242,036 31
Sinking Funds.		
Boston, Hartford & Erie R. R. Loan Sinking Fund, ...	$136,776 71	
Bounty Loan Sinking Fund, . . .	26,711 71	
Coast Defence Loan Sinking Fund, .	6,000 00	
Commissioners of Public Lands Fund, .	30,421 24	
Prison & Hospital Loan Sinking Fund, .	89,818 77	
Troy & Greenfield R. R. Loan Sinking Fund, ...	1,617,929 75	
War Loan Sinking Fund, . . .	59,825 40	
		1,967,483 58
Trust Funds.		
Harbor Compensation Fund, . . .	$623 39	
Income Harbor Compensation Fund, .	37,124 53	
Massachusetts School Fund, . . .	37,476 60	
Income Massachusetts School Fund, .	66,588 33	
Income Rogers Book Fund, . . .	90 00	
Technical Education Fund, Commonwealth Grant, ...	54,375 35	
Income Technical Education Fund, Commonwealth Grant, ...	2,357 17	
Todd Normal School Fund, . . .	850 00	
Income Todd Normal School Fund, .	120 13	
		199,605 50
Miscellaneous Funds.		
Baring Brothers & Co., ...	$264,755 70	
Bennington Monument Fund, . . .	845 30	
Commonwealth's Flats Improvement Fund, ...	56,105 45	
		321,706 45
Trust Deposits.		
Income British & Foreign Marine Insurance Company Trust Deposit, . .	$50 00	
Income Berkshire Health & Accident Association Trust Deposit, . . .	71 25	
Eastern Associates Trust Deposit, . .	2,000 00	
Income Eastern Associates Trust Deposit,	69 80	
Income Fraternal Aid Association Trust Deposit, ...	116 96	
Income Home Mutual Aid Association Trust Deposit, ...	472 50	
Income Home Relief Association Trust Deposit, ...	44 96	
Amounts carried forward, . .	$2,825 47	$3,730,831 84

CASH BALANCES — Concluded.

Amounts brought forward, . .	$2.825 47	$3,730,831 84
Massachusetts Benefit Association Trust Deposit, ...	5,000 00	
Income Massachusetts Benefit Association Trust Deposit, ...	981 42	
Massachusetts Mutual Accident Association Trust Deposit, ...	500 00	
Income Massachusetts Mutual Accident Association, ...	99 90	
Income Massachusetts Mutual Aid Society Trust Deposit, ...	280 00	
Income Massachusetts Relief Association Trust Deposit, ...	28 10	
Massachusetts Standard Benefit Company Trust Deposit, ...	300 00	
Income Massachusetts Standard Benefit Company Trust Deposit, ...	14 90	
Income Mercantile Mutual Accident Association Trust Deposit, ...	450 00	
Milford Mutual Relief Association Trust Deposit, ...	500 00	
Income Milford Mutual Relief Association Trust Deposit, ...	3 75	
Income of New England Relief Association Trust Deposit, ...	710 00	
Income of People's Accident Association Trust Deposit, ...	44 96	
Income of Union Marine Insurance Company Trust Deposit, ...	597 50	
Income of Union Mutual Benefit Association Trust Deposit, ...	218 75	
Income of United States Mutual Accident Relief Company Trust Deposit, .	150 00	
		12,704 75
Total cash Dec. 31, 1887, ...	. . . .	$3,743,536 59
Revenue cash Dec. 31, 1887, . . .	. . . .	$1,242,036 31
Cash in Sinking Funds Dec. 31, 1887, .	$1,967,483 58	
Cash in Trust Funds Dec. 31, 1887, . .	199,605 50	
Cash in Miscellaneous Funds Dec. 31, 1887, ...	321,706 45	
Cash in Trust Deposits, Dec. 31, 1887, .	12,704 75	
Total Funds Cash, ...	. . . .	2,501,500 28
Total Cash in Treasury, ...	. . . .	$3,743,536 59

The Public Debt.

Amount funded debt Dec. 31, 1886, ...	$31,429,680 90
Amount funded debt Dec. 31, 1887, ...	31,429,680 90

The following tables exhibit the public debt, — arranged in the first table to show year and place of payment, and in the second, the purpose of loan, its character (whether £ or $), and date of payment.

Public Debt of Massachusetts, December 31, 1887.

NAME OF LOAN.	Where payable.	1883.	1888.	1889.	1890.	1891.	1893.	1894.
Boston, Hartford and Erie R.R., .	-	-	-	-	-	-	-	-
Bounty Fund, ...	Treasury, .	-	-	-	-	-	-	$4,379,500 00
Bounty Fund, ...	London, .	-	-	-	-	-	-	4,022,648 90
Coast Defence (balance unpaid)* .	Treasury, .	$6,000 00	-	-	-	-	-	-
Danvers Lunatic Hospital, . .	Treasury, .	-	-	-	-	-	-	900,000 00
Harbor Improvement, . . .	Treasury, .	-	-	-	-	-	-	-
Southern Vermont Railroad, . .	Treasury, .	-	-	-	$200,000 00	-	-	-
State Prisons Loan, ...	London, .	-	-	-	-	-	-	-
Troy and Greenfield Railroad, .	Treasury, .	-	-	-	-	$216,500 00	$1,150,000 00	300,000 00
Troy and Greenfield Railroad, .	London, .	-	$3,078,061 25	$2,153,912 90	305,129 55	3,618,242 75	-	-
War Fund, ...	London, .	-	-	1,005,418 90	-	-	-	-
Worcester Lunatic Hospital, . .	Treasury, .	-	-	-	-	-	-	-
Totals, ...	. . .	$6,000 00	$3,078,061 25	$3,159,331 80	$505,129 55	$3,834,742 75	$1,150,000 00	$9,602,148 90

* Due July 1, 1883, but not presented for payment.

Public Debt of Massachusetts, December 31, 1887 — Continued.

NAME OF LOAN.	Where payable.	1895.	1896.	1897.	1900.	Totals.
Boston, Hartford and Erie Railroad,	London,	-	-	-	$3,618,729 40	$3,618,729 40
Bounty Fund,	Treasury,	-	-	-	-	4,379,500 00
Bounty Fund,	London,	-	-	-	-	4,022,648 90
Coast Defence,	Treasury,	-	-	-	-	6,000 00
Danvers Lunatic Hospital,	Treasury,	-	$450,000 00	$150,000 00	-	1,500,000 00
Harbor Improvement,	Treasury,	-	300,000 00	-	-	300,000 00
Southern Vermont Railroad,	Treasury,	-	-	-	-	200,000 00
State Prisons,	London,	$1,299,355 50	-	-	-	1,299,355 50
Troy and Greenfield Railroad,	Treasury,	1,300,000 00	-	370,000 00	-	3,336,500 00
Troy and Greenfield Railroad,	London,	1,506,181 75	-	-	-	10,661,528 20
War Fund,	London,	-	-	-	-	1,005,418 90
Worcester Lunatic Hospital,	Treasury,	750,000 00	350,000 00	-	-	1,100,000 00
Totals,		$4,855,537 25	$1,100,000 00	$520,000 00	$3,618,729 40	$31,429,680 90

Public Debt of Massachusetts, Dec. 31, 1886 — Concluded.

Boston, Hartford and Erie R. R. Loan.		
Due Jan. 1, 1900 (£743,600), . . .	. . .	$3,618,729 40
Bounty Fund Loan.		
Due May 1, 1894, ...	$4,379,500 00	
	$4,379,500 00	
Due May 1, 1894 (£826,600), . .	4,022,648 90	
		8,402,148 90
Coast Defence Loan.		
Due July 1, 1883 (Balance unpaid), .	. . .	6,000 00
Danvers Lunatic Hospital Loan.		
Due Jan. 1, 1894, ...	$650,000 00	
Due July 1, 1894, ...	250,000 00	
Due Sept. 1, 1896, ...	450,000 00	
Due Sept. 1, 1897, ...	150,000 00	
		1,500,000 00
Harbor Improvement Loan.		
Due Sept. 1, 1896, ...	. . .	300,000 00
State Prisons Loan.		
Due Jan. 1, 1895 (£267,000), . .	. . .	1,299,355 50
Troy & Greenfield R. R. Loans.		
Due April 1, 1890 (S. Vt. R. R.), . .	$200,000 00	
Due April 1, 1891, ...	216,500 00	
Due April 1, 1893, ...	200,000 00	
Due July 1, 1893, ...	400,000 00	
Due Oct. 1, 1893, ...	550,000 00	
Due July 1, 1894, ...	300,000 00	
Due July 1, 1895, ...	1,300,000 00	
Due Sept. 7, 1897, ...	370,000 00	
Total Dollar Loan, ...	$3,536,500 00	
Due April 1, 1888 (£610,000), . .	$2,968,565 00	
Due Oct. 1, 1888 (£22,500), . . .	109,496 25	
Due July 1, 1889 (£413,300), . .	2,011,324 45	
Due Oct. 1, 1889 (£29,300), . . .	142,588 45	
Due Oct. 1, 1890 (£62,700), . . .	305,129 55	
Due July 1, 1891 (£743,500), . .	3,618,242 75	
Due Jan. 1, 1895 (£309,500), . .	1,506,181 75	
Total Sterling Loan, ...	$10,661,528 20	14,198,028 20
War Loan.		
Due July 1, 1889 (£206,600), . .	. . .	1,005,418 90
Worcester Lunatic Hospital Loans.		
Due May 1, 1895, ...	$750,000 00	
Due Sept. 1, 1896, ...	350,000 00	
		1,100,000 00
Total debt outstanding Dec. 31, 1886,	. . .	$31,429,680 90

Sinking Funds.

The several Sinking Funds Dec. 31, 1887, were as follows: —

Boston, Hartford & Erie Railroad Loan Sinking Fund,	$3,345,630 61	
Bounty Loan Sinking Fund,	6,589,221 66	
Coast Defence Loan Sinking Fund,	6,000 00	
Commissioners' of Public Lands Fund,	280,421 24	
Prison and Hospital Loan Sinking Fund,	1,447,896 22	
Troy & Greenfield Railroad Loan Sinking Fund,	12,482,347 05	
War Loan Sinking Fund,	1,000,000 00	
		$25,151,516 78
Amount of Sinking Funds Dec. 31, 1886,		18,964,412 62
Increase in 1887,		$6,187,104 16

Trust Funds.

Harbor Compensation Fund,	$172,623 39	
Massachusetts School Fund,	2,709,286 60	
Rogers Book Fund,	1,000 00	
Technical Education Fund, Commonwealth Grant,	141,575 35	
Technical Education Fund, United States Grant,	219,000 00	
Todd Normal School Fund,	12,100 00	
		$3,255,585 34

Miscellaneous Funds.

Baring Brothers & Company Fund,	$264,755 70	
Bennington Monument Fund,	15,245 30	
Commonwealth's Flats Improvement Fund,	66,815 45	
		$346,816 45

The securities belonging to the Sinking Funds are carried upon the books of the Commonwealth at their par value, and any premium paid in the purchase of securities during the year is taken out of the income of the several funds.

The increase in the sinking funds for the year ending Dec 31, 1887, is		$6,187,104 16
Deduct the following receipts: —		
Fitchburg R. R. Bonds for Hoosac Tunnel, ...	$5,000,000 00	
Prison and Hospital Loan Sinking Fund, appropriation by the Legislature, .	60,000 00	
Sale of Worcester Lunatic Hospital Lands, ...	4,000 00	
Interest on Fitchburg Railroad Bonds 6 mos., ...	75,000 00	
		$5,139,000 00
Net income from earnings exclusive of Fitchburg Railroad Interest, ...		$1,048,104 16
Add for Premiums paid on bonds purchased, . .		50,640 28
Actual earnings in 1887, ...		$1,098,744 44

of Sinking Funds for the year, exclusive of the Fitchburg Railroad bonds, which is over 5¾ per cent. on the Funds held Jan. 1, 1887.

Trust Deposits (Including Incomes).

Bay State Beneficiary Association Trust Deposit, ...	$36,000 00
Berkshire Health and Accident Association Trust Deposit, ...	1,071 25
Berkshire Life Insurance Company Trust Deposit, ...	120,000 00
British and Foreign Marine Insurance Company Trust Deposit, . . .	300,554 80
Cape Cod Ship Canal Company, Trust Deposit, ...	200,000 00
Eastern Associates Trust Deposit, .	2,069 80
Fraternal Aid Association Trust Deposit, ...	1,416 96
Home Mutual Aid Association Trust Deposit, ...	5,722 50
Home Relief Association of Massachusetts Trust Deposit, ...	544 96
John Hancock Mutual Life Insurance Company Trust Deposit, . . .	100,000 00
Massachusetts Benefit Association Trust Deposit, ...	103,131 42
Massachusetts Mutual Accident Association Trust Deposit, . . .	1,599 90
Massachusetts Mutual Aid Society Trust Deposit, ...	5,280 00
Amount carried forward, . .	$877,391 59

Amount brought forward, . . .	$877,391 59	
Massachusetts Mutual Life Insurance Company Trust Deposit, . . .	100,000 00	
Massachusetts Relief Association Trust Deposit, ...	528 10	
Massachusetts Standard Benefit Company Trust Deposit, ...	414 90	
Mercantile Mutual Accident Association Trust Deposit, ...	5,450 00	
Milford Mutual Relief Association Trust Deposit, ...	503 75	
New England Mutual Accident Association Trust Deposit, . . .	10,000 00	
New England Mutual Aid Society Trust Deposit, ...	12,000 00	
New England Mutual Life Insurance Company Trust Deposit, . . .	113,000 00	
New England Relief Association Trust Deposit, ...	10,710 00	
People's Accident Association Trust Deposit, ...	544 96	
State Mutual Life Assurance Company Trust Deposit, ...	150,000 00	
Thames & Mersey Marine Insurance Company Trust Deposit, . . .	100,000 00	
Union Marine Insurance Company Trust Deposit, ...	101,042 85	
Union Mutual Benefit Association Trust Deposit, ...	2,718 75	
United States Mutual Accident Relief Company Trust Deposit, . . .	2,150 00	
		$1,486,454 90

The increase of Trust Deposits and the frequent exchange of securities belonging to these deposits, and the collection of income therefrom, add much to the labor of this department and to the responsibility of the Treasurer, whose duties as to determining the value and sufficiency of the securities making up the several deposits are not clearly defined.

Recapitulation.

Amount of Sinking Funds Dec. 31, 1887,	$25,151,516 78	
Amount of Trust Funds Dec. 31, 1887, .	3,361,865 50	
Amount of Miscellaneous Funds Dec. 31, 1887, ...	346,816 45	
Amount of Trust Deposits (including incomes) Dec. 31, 1887, . . .	1,486,454 90	
		$30,346,653 63

Taxable Property of the Commonwealth.

Real and Personal Estate as returned to the Secretary of the Commonwealth as of May 1, 1887, ...	. . . . .	$1,932,548,807 00
Amount not included in the above on account of National Bank Stocks held by non-residents of the places where the Banks are located, ...	. . . . .	29,019,821 53
Deposits in Savings Banks Nov. 1, 1887, subject to taxation, .	. . . . .	181,878,137 12
Shares in Corporations above real estate and machinery locally taxed, ...	. . . . .	198,109,076 00
Total Taxable Values, . .	. . . . .	$2,341,555,841 65
The aggregates in 1886 were as follows: —		
Assessors' Aggregates, . .	$1,847,531,422 00	
Bank Stocks, as above, . .	28,849,436 69	
Savings Bank Deposits, . .	174,832,319 58	
Corporation Stocks, . . .	157,539,145 00	
		$2,208,752,323 27
Taxable Values increased, .	. . . . .	$132,803,518 38
The valuation of Real Estate by the Assessors May 1, 1887, was,	$1,407,660,086 00	
May 1, 1886, was, ...	1,340,493,673 00	
Increase, ...	$67,166,413 00	
The valuation of Personal Estate, including bank stocks, May 1, 1887, was, ...	$524,888,721 00	
May 1, 1886, was, ...	507,037,749 00	
Increase, ...	$17,850,972 00	
Taxable Deposits in Savings Banks Nov. 1, 1887, were .	$181,878,137 12	
Nov. 1, 1886, were	174,832,319 58	
Increase, ...	$7,045,817 54	
The Excess of Values of Shares in Corporations over estate locally taxable May 1, 1887, was, ...	$198,109,076 00	
May 1, 1886, was, ...	157,539,145 00	
Increase, ...	$40,569,931 00	

TAXABLE PROPERTY OF THE COMMONWEALTH — Concluded.

The aggregate average deposits of Savings Banks Nov. 1, 1887, was, ...	$300,685,453 95	$300,685,453 95
Deductions for exemptions: —		
Real Estate, ...	$2,702,026 36	
Banking Houses, ...	1,301,010 73	
Mortgage Loans, ...	114,824,279 74	
		$118,827,316 83
Taxable Deposits Nov. 1, 1887,	. . . . .	$181,858,137 12

TOWN OF WILLIAMSTOWN BONDS.

In my report of last year I made mention that the town of Williamstown had defaulted payment of coupons, due Jan. 1, 1887, amounting to $1,932, on bonds of the town purchased for and held by the Massachusetts School Fund. I have now to report a further default of Williamstown on the coupons, same amount due Jan. 1, 1888.

The Attorney-General, in behalf of the Commonwealth, has brought suit against the town for the defaulted coupons, and the case is now waiting trial.

The principal of the bonds in question is $32,200, and the bonds with final coupons become due Jan. 1, 1889.

The default of the town on the coupons is preliminary to a repudiation of the principal, unless compelled by decision of the courts to pay.

The authority to issue these bonds was granted by the Legislature in 1855 (Acts of 1855, chapter 394), upon the petition of the Troy and Greenfield Railroad Company and of certain towns.

The town of Williamstown voted April 9, 1858, to subscribe to the stock of the Troy and Greenfield Railroad Company $33,000, and to issue its scrip for that sum to pay its subscription, and appointed a committee of three to make the subscription for the town upon certain conditions, and with authority to issue the bonds of the town for the amount of the stock subscribed for.

This committee — viz., H. L. Sabin, Keyes Danforth and Benj. F. Mills — made the subscription for the stock, with the conditions attached, April 27, 1858. These conditions

are as stated in the subscription of the town of Williamstown by its committee as follows: —

TOWN OF WILLIAMSTOWN,

By their committee duly authorized by vote of said town, the (9th) ninth day of April, A. D., 1858, to subscribe (330) three hundred and thirty shares to the capital stock of the Troy & Greenfield Railroad Company on the following conditions, viz. : —

1. The payment for the stock shall be in town scrip, maturing in thirty years from the date of issue, the interest to be six per cent. per annum, and the coupons to be made payable annually at the Adams Bank.

2. No scrip shall be issued until the Troy & Boston Railroad Company shall execute a contract with this town, binding themselves until after the completion of the Hoosac Tunnel to pay one-half the interest on the town scrip, which interest shall be paid into the Adams Bank in time to meet the payments on the coupons.

3. To protect the town against the possibility of loss of the stock from such a contingency as the sale of the Troy & Greenfield Railroad by the bond-holders, the first mortgage bonds of the Troy & Greenfield Railroad Company to the extent of $33,000 shall be placed in the Adams Bank under charge of a committee to be appointed by the town, to be held until the town shall be satisfied that such security is no longer necessary, and shall direct the committee, by a vote of the town at a general or special meeting, to surrender them to H. Haupt & Co.

4. No scrip shall be issued until substantial heavy rails of not less than fifty pounds per yard shall have been laid, and the road constructed in a manner suitable for the safe and convenient transportation of passengers and freight from the city of Troy to the village of North Adams; but when this condition shall have been complied with, and the certificates of stock issued and placed with the bonds in the hands of the committee, the whole of the scrip shall without delay be delivered to H. Haupt & Co.

The question of the location of a depot shall be left open to be settled as the interests of the town and the accommodation of its citizens may require, at a town meeting to be called for that purpose.

(330) Three hundred and thirty shares.

H. L. SABIN,
KEYES DANFORTH,
BENJ. F. MILLS,

Committee authorized by the town of Williamstown to subscribe to said Stock this 27th day of April, A. D. 1858.

These conditions were entirely between the town and the railroad company, and this same committee were made the judges as to the fulfilment of the conditions required.

These conditions having been fulfilled by the Troy and Greenfield Railroad Company to the satisfaction of the aforesaid committee, they issued the bonds of the town to the amount of $33,000, dated Jan. 1, 1859, thirty years to run, with six per cent. annual coupons.

COPY OF BOND.

Six per Cent. Bonds of the Town of Williamstown. *United States of America, County of Berkshire.*

[No. 63.] STATE OF MASSACHUSETTS.

BE IT KNOWN, That the Town of Williamstown in the Commonwealth of Massachusetts is indebted and firmly bound unto the holder of this certificate in the sum of One Hundred Dollars in the lawful money of the United States, payable at the Adams Bank at the expiration of thirty years from the date hereof, with interest annually at the rate of Six per cent. per annum, payable at the same place on the first day of January in each year on presentation of the proper interest warrant hereunto annexed.

IN TESTIMONY WHEREOF, The said Town of Williamstown, by virtue of the authority vested in said Town by act of the Legislature approved the Eighteenth day of May A. D. 1855, has affixed its seal hereunto and has caused this bond to be signed by the Committee appointed for that [L. S.] purpose and countersigned by the Clerk of said Town under and by virtue of the authority vested in them by a vote of said town passed in pursuance of said act April 9, 1858, this first day of January A. D. 1859.

KEYES DANFORTH,
BENJ. F. MILLS,
HENRY L. SABIN,
Committee.

JOHN B. WATERMAN, *Town Clerk.*

COPY OF COUPON.

Certificate No. 63, Six Per Cent. Bond.
$100.
Town of Williamstown, State of Massachusetts.

The Bearer is entitled to Six Dollars on the First day of January, 1888, interest to that date.

JOHN B. WATERMAN, *Town Clerk.*

Of these bonds $32,200 were bought for the school fund by the commissioners of that fund of Herman Haupt, March 1, 1859, at par and accrued interest.

The Commonwealth had no interest in these bonds except as an investment for the school fund, and the cash belonging to this fund was paid for the bonds to the party in whose hands they had come in due course of business.

The foregoing statement of vote and authority conferred on the committee is from the records of the town. The vote passed April 9, 1858, giving authority to the committee is as follows: —

Voted, That Keyes Danforth, Benjamin F. Mills and Henry L. Sabin be the committee to carry into effect all the conditions of said proposition and resolution, and that *they have full power to subscribe for the stock, to issue the scrip* and to do and perform whatever may be requisite and necessary to carry said proposition and resolution into effect; and said Danforth, Mills and Sabin were duly chosen to be said committee.

At a town meeting held Feb. 17, 1859, it was

Voted, That said committee receive a vote of thanks for the able, discreet and punctual manner in which they had attended to the duties imposed upon them in the issue of said scrip.

At the annual March meeting of 1859, the town voted to raise the money to pay interest on the town scrip issued in payment of subscription to the capital stock of the Troy and Greenfield Railroad Company, and annually passed a similar vote in the successive years.

The mortgage bonds accepted by the committee were under a mortgage executed to Jerome V. C. Smith and others, trustees, by the Troy and Greenfield Railroad Company July 30, 1855. This mortgage was declared invalid by the Supreme Court, September, 1865.

The mortgage bonds placed in trust in the Adams Bank were "to protect the town against the possibility of loss of the stock from such a contingency as the sale of the Troy and Greenfield Railroad by the bondholders," and for no other purpose.

When these mortgage bonds were declared illegal "such a contingency" could not happen, and the necessity for this special security ceased.

The *stockholders* of the Troy and Greenfield Railroad Company surrendered the railroad property to the Commonwealth. No sale by the bondholders under the Smith mortgage — the contingency guarded against — took place. Had not this surrender been made to the Commonwealth the stock held by the town would have been worthless.

The condition between the town and the Troy and Greenfield Railroad for the deposit of mortgage bonds was a condition of which the Commonwealth had no knowledge, and it was in no way or sense a party thereto.

The $32,200 of the bonds of Williamstown, now belonging to the Massachusetts School Fund, were bought in the open market, and cash paid for them.

The mortgage bonds of the Troy and Greenfield Railroad Company, received in trust for the town of Williamstown, were declared invalid by the Supreme Court six years after the issue of the scrip of the town; but the town made no move against the validity of its own bonds till it refused payment of the coupons due thereon, January 1, 1887.

The town made no sign of complaint so long as the Commonwealth was spending money upon the Troy and Greenfield Railroad.

The Commonwealth holds in the school fund bonds of the town of Adams to the amount of $40,700, issued by that town for stock of the Troy and Greenfield Railroad Company bought at the same time and of the same party as were the bonds of the town of Williamstown.

All the conditions of subscription and issue are the same in case of each town.

The towns of Adams and Williamstown had the advantage over the other towns that subscribed to the stock of the Troy and Greenfield Railroad, in that the Troy and Boston Railroad Company paid these towns one-half the interest on the bonds they issued until the completion of the Hoosac Tunnel.

J. M. Waterman and another citizen of Williamstown petitioned the Legislature of 1886 for legislation in relief

of these bonds, and when the committee reported leave to withdraw, Benjamin F. Mills, the representative from Williamstown and one of the original committee who issued the bonds, moved to substitute for the report a resolve giving up the bonds to the town in exchange for the stock of the Troy and Greenfield Railroad Company held by the town. The resolve was rejected by a decisive vote and the report of the committee was accepted.

The Legislature of 1887 was petitioned for relief by a committee of the town who appeared before the Judiciary Committee of the House with counsel and asked for legislation to relieve the town from disabilities in court which might arise from lapse of time, continued payment of coupons, etc.; that is, to grant the town relief against the State which could not be constitutionally granted if these bonds were held by a person or a corporation.

This proposition met with no favor from the committee, but the whole matter was finally referred to the next General Court, and therefore I have deemed it proper to make this statement of facts.

The Commonwealth is under no more obligation to the town than if the bonds had been bought and were still held by some other party.

The Commonwealth is under no more obligation to the town of Williamstown than to the other stockholders of the Troy and Greenfield Railroad.

The town of Williamstown refuses to sell its stock to the Commonwealth on the same terms as the other stockholders.

The question of the validity of the bonds is now before the courts to be decided. It is no question of distress; the valuation of the town is $1,830,555, and the town has no debts besides these bonds which it is now seeking to repudiate.

I respectfully submit that in the matter of the town of Williamstown no legislation is required.

Unpaid Taxes.

At the close of business Dec. 31, 1887, there remained unpaid —

State Tax Town of Monroe,		$67 50	
Corporation Tax, 1882,	$4,186 72		
" " 1885,	10,816 42		
" " 1886,	12,763 91		
" " 1887,	156,789 14		
		184,556 19	
Insurance Tax, 1887,		2,817 83	
Savings Banks Tax, 1887,		592 91	
			$188,034 43

Of the above there has been paid since December 31 —

Corporation Tax, 1886,	$1,042 56		
Corporation Tax, 1887,	126,430 80		
		$127,473 36	
Insurance Tax, 1887,		2,681 12	
Savings Banks Tax, 1887,		592 91	
			$130,747 39
Balance of uncollected taxes Jan. 20, 1888,			$57,287 04

The Western Union Telegraph Company is in default for tax —

1885,	$10,816 42	
1886,	11,416 26	
1887,	15,085 38	
		$37,318 06

which is included in the unpaid corporation taxes of the several years heretofore given.

The suit at law for the collection of these taxes, under the direction of the Attorney-General, is making favorable progress.

Deduct the tax against the Western Union Telegraph Company from the balance of uncollected taxes before given, and it leaves to collect $19,968.98.

National Bank Tax.

A large portion of the National Bank tax paid into the treasury by the cities and towns of the Commonwealth has been collected under protest during the last three years, because of suits instituted by several of the national banks

for the recovery of taxes collected. Some of the protests have been withdrawn, but of the tax collected there still remains under protest —

National Bank Tax, 1885, . .	$636,300 82	
" " " 1886, . .	734,042 86	
" " " 1887, . .	580,814 25	
		$1,951,157 93

Of the above there has been distributed to cities and towns —

1885, ...	$208,302 78	
1886, ...	245,171 69	
1887, ...	178,364 98	
		$631,839 45

There is held in the treasury, because of protest for payment of rebates due savings banks, corporations and institutions on account of national bank stock held by them, —

1885, ...	$154,677 29	
1886, ...	168,514 22	
1887, ...	141,228 11	
		$464,419 62

The amount due for rebates on account of national bank stock is merely so much money held by the State in trust, and cannot be considered as an asset to make up the deficit of the year.

If the decision of the court result favorably to the banks it may be difficult to define the position of the Commonwealth as to that portion of the National Bank tax collected under protest and distributed to the cities and towns.

The income to the Commonwealth from the National Bank tax, namely, the tax on non-resident shareholders was, in —

1885, ...	$417,253 14	
1886, ...	432,622 21	
1887, ...	461,616 68	
		$1,311,492 03

A large part of this amount is included in the taxes received under protest, and if the courts decide in favor of the National Banks the Commonwealth will be called upon to refund.

Rent of Southern Vermont Railroad.

Having my attention accidently called to the subject, I found upon examination that the Troy and Boston Railroad Company is in arrears of rent due the Commonwealth for the Southern Vermont Railroad since May 1, 1883. The rent is $12,000 per annum and November 1, 1887, amounted to $54,000 and accrued interest. The Attorney-General has instituted suit against the Troy and Boston Railroad Company for payment of the same.

Unclaimed Deposits in Savings Banks.

The returns made by savings banks in accordance with chapter 319 Acts of 1887, of deposits unclaimed for twenty years, and depositors of the same unknown to the banks holding such deposits, or known to be dead, show a very large amount of this class of deposits aggregating in all the savings banks several hundred thousand dollars.

As all estates in default of heirs escheat to the Commonwealth it is evident that the State has a large interest in these deposits. I noticed in one of the published returns deposits amounting to over $26,000, made by John Heard as Judge of Probate, Trustee. As Treasurer, I addressed a letter Dec. 31, 1887, to the savings bank in whose return I found these deposits, stating the probable interest of the Commonwealth in the same, and asking for the names of the parties for whose benefit these deposits were made. It was an inquiry which I considered my duty to make and naturally supposed it would be promptly and fully answered. The treasurer of the savings bank replied that upon the suggestion of the Commonwealth's interest made by me, he had called the attention of a public administrator to the matter, but he did not give me the information asked for. These deposits were made fifty years ago and the judge who made them has been dead over forty years. Why the treasurer of the bank preferred to give the asked for information to a public administrator rather than to the Treasurer of the Commonwealth he did not explain. The published return in this instance does not carry out the intent of the law. If the heirs for whom these deposits were made are living

they can receive no benefit from the publication of returns made in this manner. *The information which the law says shall be given is studiously concealed.*

The amount of the deposits unclaimed for twenty years, and the depositors of the same unknown, or known to be dead, is so large that I suggest for your consideration legislation looking to the payment of such deposits into the treasury of the Commonwealth, to be held for the depositors if ever claimed, and, so far as may be, to be administered upon as intestate estates, which in default of heirs would escheat to the Commonwealth.

Detailed statements of revenue and fund transactions, the condition of the several funds, and amounts unpaid on warrant and interest accounts, are appended.

A. W. BEARD,
Treasurer and Receiver-General.

REVENUE PAYMENTS AND FUND TRANSACTIONS IN DETAIL.

PAYMENTS FROM REVENUE IN 1887.

Legislative Department.		
Senate Compensation, ...	$30,750 00	
Senate Mileage, ...	281 00	
House Compensation, ...	180,750 00	
House Mileage, ...	1,863 00	
Clerks — Senate and House, . . .	6,000 00	
Assistant Clerks — Senate and House, .	3,000 00	
Chaplains — Senate and House, . .	600 00	
Sergeant-at-Arms, ...	3,000 00	
Sergeant-at-Arms' Contingent, . .	259 90	
Doorkeepers, Messengers and Pages, .	25,679 16	
Printing and Binding for Senate, . .	9,609 79	
Printing and Binding for House, . .	10,360 96	
Senate Stationery, ...	575 39	
House Stationery, ...	1,099 19	
Stationery and Printing ordered by Sergeant-at-Arms, ...	483 53	
Legislative Contingent, ...	5,588 37	
Expenses of Legislative Committees, .	18,171 54	
Witness Fees before Committees, . .	299 75	
Indexing House Journals, ...	625 00	
		$298,996 58
Executive Department.		
Governor, ...	$5,000 00	
Lieutenant-Governor and Council, .	8,693 36	
Governors' Private Secretary, . .	2,000 00	
Executive Clerk, ...	1,683 33	
Messenger, ...	991 66	
Executive Contingent, ...	1,280 44	
Executive Postage, Printing, etc., . .	452 89	
Council Postage, Printing, etc., . .	360 78	
Council Contingent, ...	1,570 43	
		22,032 89
Secretary's Department.		
Secretary, ...	$3,000 00	
Secretary's First Clerk, ...	2,000 00	
Second Clerk, ...	1,700 00	
Third Clerk, ...	1,483 34	
Extra Clerks and Messenger, ...	10,950 16	
Incidentals, ...	2,528 24	
Records, Files, Papers and Documents, ...	3,061 84	
		24,723 58
Amount carried forward, . .	. . .	$345,753 05

PAYMENTS FROM REVENUE — Continued.

Amount brought forward, . .	. . .	$345,753 05
Treasurer's Department.		
Treasurer, ...	$5,000 00	
Treasurer's First Clerk, ...	2,500 00	
Second Clerk, . . .	2,000 00	
Third Clerk, . . .	1,400 00	
Fund Clerk, . . .	1,400 00	
Cashier, ...	2,000 00	
Receiving Teller, . .	1,400 00	
Paying Teller, . . .	1,200 00	
Extra Clerks, . . .	735 00	
Incidentals, ...	1,814 40	
		19,449 40
Tax Commissioner's Department.		
Deputy Commissioner, ...	$2,875 00	
Deputy Commissioner's First Clerk, .	1,900 00	
Second Clerk, .	1,400 00	
Extra Clerks, .	11,633 17	
Contingent, .	2,013 17	
		19,821 34
Commissioner of Corporations, . .	. . .	179 32
Expenses of State Valuation, . .	. . .	2,866 89
Auditor's Department.		
Auditor, ...	$3,000 00	
Auditor's First Clerk, ...	2,000 00	
Second Clerk, . . .	1,683 33	
Extra Clerks, ...	2,545 00	
Incidentals, ...	646 94	
		9,875 27
Attorney-General's Department.		
Attorney-General, ...	$4,000 00	
Assistant Attorney-General, . . .	1,913 99	
Law Clerk, ...	1,000 00	
Incidentals, ...	1,719 49	
		8,633 48
State House Expenses.		
Repairs, Improvements and Furniture,	$9,541 55	
Extra Repairs on the State House, .	7,637 44	
Sergeant-at-Arm's Messengers, . .	5,041 67	
Engineer, Watchmen and Firemen, .	4,991 16	
Fuel and Lights, ...	5,067 07	
Elevator Expenses, ...	2,578 75	
Commonwealth Building, . . .	4,823 49	
House No. 13 Beacon Street, . . .	7,396 48	
		47,077 61
State Printing.		
Public Documents, ...	$31,377 56	
General Laws, ...	2,500 00	
Blue Book, ...	3,000 00	
Term Reports, ...	3,143 00	
Registration Blanks and Assessors' Books, ...	865 29	
Amounts carried forward, . .	$40,885 85	$453,656 36

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$40,885 85	$453,656 36
Preparation for Publication and the Publication of the Provincial Statutes,	4,862 60	
Publishing Laws, ...	500 00	
Editing Registration Report, . . .	500 00	
Purchase of Paper for the Commonwealth, ...	21,341 52	
Tables and Indices relating to the Statutes, ...	300 00	
Decennial Census, ...	7,417 06	
Special Report of Fish Commissioners,	772 11	
Special Report on Bussey Bridge Accident, ...	1,550 21	
Report of Capital Trials, . . .	1,742 04	
		79,871 39
Supreme Court.		
Justices, ...	$42,400 00	
Clerk, ...	3,000 00	
Reporter of Decisions, ...	300 00	
Officers and Messengers, . . .	1,566 66	
Expenses, ...	698 50	
Clerk for Suffolk County, . . .	802 42	
		48,767 58
Superior Court.		
Justices, ...	. . .	60,063 88
Courts of Probate and Insolvency.		
Judges, ...	$29,801 86	
Registers and Assistants, . . .	30,133 07	
Clerks to Registers of Probate and Insolvency, ...	8,521 37	
Clerk to Register of Suffolk County, .	1,200 00	
Expenses of Courts of Insolvency, .	1,156 83	
		70,813 13
District Attorneys, ...	. . .	23,932 88
District Attorney's Clerk, Suffolk District, ...	. . .	1,127 77
Savings Bank Commissioners.		
Salaries and Expenses, ...	. . .	10,225 94
Insurance Department.		
Insurance Commissioner, . . .	$2,983 34	
Deputy Commissioner, ...	2,500 00	
Clerks, ...	4,700 00	
Extra Clerks, ...	7,709 17	
Expenses, ...	2,312 11	
		20,204 62
Harbor and Land Commissioners, . .	. . .	9,036 33
Commissioners on Inland Fisheries, .	. . .	5,139 71
Amount carried forward, . .	. . .	$782,839 59

PAYMENTS FROM REVENUE — Continued.

Amount brought forward,		$782,839 59
Railroad Commissioners,		21,504 37
Prison Commissioners,		6,462 03
State Aid Commissioners,		6,653 09
Cattle Commissioners,		6,521 61
Gas Commissioners,		10,564 91
Civil Service Commission,		10,767 67
Commission on Topographical Survey and Map of Massachusetts,		15,665 71
Commissioners on Sale of Mashpee Lands,		997 52
Assayer and Inspector of Liquors,		1,118 79
Bureau of Statistics of Labor,		19,129 94
State Board of Arbitration,		7,518 87
State Board of Health,		26,455 84
Board of Registration in Pharmacy,		707 86
Board of Registration in Dentistry,		120 35
Inspectors of Gas Meters,		3,882 26
Comptroller of County Accounts,		3,757 71
Agricultural Department.		
Board of Agriculture:		
Secretary,	$2,500 00	
Secretary's Clerks, etc.,	1,022 10	
Secretary's Expenses,	253 69	
Members' Travel,	758 36	
Incidentals,	323 51	
Agricultural Societies,	18,094 50	
Agricultural Experimental Station,	10,000 00	
Agricultural College Scholarships,	7,500 00	
		40,452 16
Educational Expenses.		
Agents of Board of Education,	$7,536 18	
Members' Traveling Expenses,	245 11	
Aid to Attendants in Normal Schools,	4,000 00	
Incidentals of Board of Education,	1,227 27	
Normal Art School,	15,033 77	
Perkins Institution for the Blind,	30,000 00	
Amounts carried forward,	$58,042 33	$965,120 28

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$58,042 33	$965,120 28
Asylums for the Deaf and Dumb, . .	34,314 44	
Dukes County Teachers' Association, .	50 00	
		92,406 77
State Library.		
Librarian's Assistant, ...	$2,305 55	
Librarian's Clerks, ...	2,520 00	
Books, ...	4,299 13	
Expenses, ...	795 56	
		9,920 24
Charitable Department.		
Expenses State Almshouse, ...	$100,160 49	
Expenses State Primary School, . .	52,326 83	
Mass. School for the Feeble Minded, .	32,786 82	
State Paupers in Hospitals, ...	144,209 88	
Support of Paupers by Cities and Towns, ...	41,087 00	
Burial of Paupers, ...	6,315 23	
Transportation of Paupers, ...	13,911 66	
Temporary Support of Paupers, . .	11,682 15	
Support of Outside Foundlings, . .	9,794 97	
Asylum for Destitute Infants, . .	8,709 07	
Relief of Paupers in Extraordinary Cases, ...	183 15	
Expenses of Contagious Diseases, .	18 00	
Cases of Settlement and Bastardy, .	652 28	
Medical Examinations and Inquests, .	3,745 57	
Pensions, ...	520 00	
Annuities, ...	3,484 25	
Massachusetts Charitable Eye and Ear Infirmary, ...	15,000 00	
Indigent and Neglected Children, .	12,550 54	
State Paupers, Special Allowance, .	3,284 87	
Inspector of Charities, ...	9,921 66	
Department of Indoor-Poor, ...	24,702 17	
Department of Out-Door Poor, . .	17,592 05	
Expenses of Board of Lunacy and Charity, ...	1,431 66	
Auxiliary Visitors of Board of Lunacy and Charity, ...	1,280 72	
Clerk and Auditor of Board of Lunacy and Charity, ...	1,708 39	
Agent Board of Lunacy and Charity, .	1,204 40	
Westborough Insane Hospital, Maintenance, ...	39,162 45	
		557,426 26
Military Department.		
Adjutant-General, ...	$3,229 03	
Adjutant-General's First and Second Clerks, . .	3,600 00	
Additional Clerk, .	1,600 00	
Extra Clerks and Messenger, .	6,451 00	
Incidentals, . .	2,440 43	
Amounts carried forward, . .	$17,320 46	$1,624,873 55

PAYMENTS FROM REVENUE — Continued.

Amounts brougat forward, . .	$17,320 46	$1,624,873 55
Quartermaster's Incidentals, . . .	4,978 93	
Employees, . . .	1,512 50	
Supplies, . . .	11,883 23	
Military Accounts, ...	2,081 88	
Militia Bounty, ...	83,157 59	
Militia Transportation, ...	12,926 25	
Record of Mass. Officers, Sailors and Marines, ...	2,143 48	
Militia Camp Ground, ...	788 13	
Armory Rents, ...	58,012 50	
Surgeon-General's Department, . .	1,697 75	
Medical Supplies, ...	470 14	
Uniforms for the Volunteer Militia, .	67 72	
		197,040 56
Expenses resulting from the War of the Rebellion.		
State and Military Aid, ...	$362,724 93	
State Aid, Postage, Printing, etc., . .	43 27	
Soldiers' Employment Bureau, . .	491 90	
Bounties to Massachusetts Volunteers, .	3,375 00	
		366,635 10
Reformatory.		
District Police, ...	$42,562 39	
Expenses of State Prison, . . .	120,278 42	
Massachusetts Reformatory,	161,117 99	
Reformatory Prison for Women, ...	58,382 11	
State Farm, . . .	47,479 62	
Industrial School, . .	18,101 29	
Lyman School for Boys, .	28,865 32	
Agent for Aiding Discharged Convicts,	4,177 97	
Agent for Aiding Discharged Female Convicts, ...	3,028 28	
Aiding Prisoners discharged from Massachusetts Reformatory, . . .	4,829 39	
Removal of Prisoners to and from Women's Prison, ...	56 43	
Removal of Prisoners to and from Massachusetts Reformatory, . .	419 46	
Support of Prisoners removed from Prison for Women, ...	146 07	
Trustees of State Primary and Reform Schools, ...	570 73	
		490,015 47
Public Buildings.		
State Almshouse, ...	$57,017 16	
State Prison, ...	42,645 45	
Massachusetts Reformatory, . . .	7,546 87	
Reformatory Prison for Women, . .	347 86	
State Farm, ...	31,912 09	
Lyman School for Boys, . . .	8,853 55	
Primary School, ...	841 33	
Amounts carried forward, . . .	$149,164 31	$2,678,564 68

PAYMENTS FROM REVENUE — Continued.

Amounts brought forward, . .	$149,164 31	$2,678,564 68
State Normal School at Westfield, .	6,981 23	
State Normal School at Framingham, .	10,996 43	
State Normal School at Worcester, .	4,499 67	
State Lunatic Hospital at Taunton, .	6,081 40	
Westborough Insane Hospital, . .	107,111 12	
Massachusetts Agricultural College, .	3,278 33	
State Industrial School, ...	5,793 01	
State Normal Art School, . . .	34,641 90	
		328,547 40
Miscellaneous.		
Troy & Greenfield R. R. & Hoosac Tunnel, ...	$74,852 54	
Corporation Tax, ...	2,206,967 33	
National Bank Tax, ...	497,780 67	
Temporary Loans, ...	2,450,000 00	
Foreign Ships, ...	26,441 66	
Construction of Roads at Mashpee, .	300 00	
Gratuities, ...	108,055 47	
Sheriffs' Accounts, ...	8 40	
Unclaimed Dividends of Insolvent Savings Banks, ...	1,789 40	
Massachusetts Soldiers' Home, . .	20,000 00	
Massachusetts School Fund Revenue, .	4,000 00	
Prison and Hospital Loan Sinking Fund, "Revenue,".	60,000 00	
Commonwealth's Flats Improvement Fund, "Revenue,"	75,000 00	
Unsettled War Claims, ...	6,865 37	
Ballot Boxes for Cities and Towns, .	1,128 25	
Decennial Census, ...	24,329 25	
Civil Service Commission, Rent, etc., .	800 00	
Escheated Estates, ...	14 01	
Adulteration of Food and Drugs, . .	8,578 64	
Annual Insurance Tax, ...	4 46	
Premium on Exchange, ...	14 87	
Boundary Line between Massachusetts and New Hampshire, ...	3,918 35	
Sterling Interest, ...	690,142 70	
Painting Portraits of ex-Speakers U. S. House of Representatives, . . .	1,953 05	
Weights, Measures, Balances and Reports, ...	685 00	
Sale of Worcester Lunatic Hospital Lands, ...	4,000 00	
Bureau of Labor, Rent, etc., . . .	3,226 68	
Memorial to Crispus Attucks, et als, .	503 95	
Centennial Celebration of Signing the Constitution at Philadelphia, . .	28,930 09	
Bank Deposits, ...	37 46	
Keeping Accounts of Sundry Institutions, ...	55 72	
Amounts carried forward, . .	$6,300,383 32	$3,007,112 08

PAYMENTS FROM REVENUE — Concluded.

Amounts brought forward, . . .	$6,300,383 32	$3,007,112 08
Portrait of Lieutenant Governor William Dummer, ...	300 00	
Fire Marshal for the City of Boston, .	1,513 22	
Massachusetts Index Digest, . .	1,750 00	
Counsel in defence of Actions against National Banks, ...	1,350 00	
Sewer Assessments in Worcester, .	2,195 35	
Expense of Contract for State Printing,	86 24	
Sewage in Mystic and Charles Rivers,	3,198 56	
Support of Normal Schools, "Revenue,"	3,706 11	
New Index to the Public Statutes, .	2,500 00	
Annuities of Martha Johonnot, . .	620 55	
		6,317,603 35
Interest.		
Boston, Hartford & Erie Railroad Loan,	$195,387 41	
Bounty Loan, ...	419,339 12	
Danvers Lunatic Hospital Loan, . .	86,900 00	
Harbor Improvement Loan, . . .	15,000 00	
Prisons Loan, ...	71,060 02	
Troy & Greenfield Railroad Loans, .	796,208 45	
War Loan, ...	54,332 51	
Worcester Lunatic Hospital Loan, .	55,000 00	
Bank Deposits, ...	20,071 52	
Temporary Loans, ...	33,279 49	
		1,746,578 52
Total Revenue Payments in 1887,	. . .	$11,071,293 95

Statement of Sums Unpaid Dec. 31, 1887, on Warrants received in the Treasury during the Year 1887.

Warrants.	NAME OF CORPORATION OR PERSON.	Amounts.	Totals.
	Medical Examinations and Inquests.		
474	Dunham, L. E.,	$10 00	
474	Means, J. W.,	15 00	
			$25 00
	Income Massachusetts School Fund.		
39	Cummington,	$308 66	
39	Hopkinton,	204 99	
39	Peru,	303 36	
39	Williamstown,	192 90	
			1,009 91
	Temporary Support of Paupers.		
65	Cummington,	$20 00	
211	Cummington,	20 00	
			40 00
	Burial of State Paupers.		
65	Cummington,	$10 00	
			10 00
	Bounties to Veterans of Town of Acton.		
256	Herring, William A.,	$125 00	
256	Gass, Nathan,	125 00	
256	Hosmer, Gilman S.,	125 00	
256	Nelson, Daniel H. C.,	125 00	
			500 00
	Militia Bounty.		
205	Flaherty, Thos.,	$1 50	
			1 50
	Militia Transportation.		
248	Foster, Charles C.,	$0 24	
248	Newman, William G.,	80	
			1 04
	Quartermasters' Incidentals.		
466	Bradley, Charles E.,	$1 75	
			1 75
	Amount carried forward,	. . .	$1,589 20

STATEMENT OF SUMS UNPAID — Concluded.

Warrants.	NAME OF CORPORATION OR PERSON.	Amounts.	Totals.
	Amount brought forward, . .	. . .	$1,589 20
	State and Military Aid.		
392	Buckland, ...	$140 00	
392	Cummington, ...	18 00	
392	Hopkinton, ...	355 00	
392	Williamstown, ...	456 50	
392	Buckland, ...	3 00	
392	Hopkinton, ...	561 15	
392	Williamstown, ...	48 00	
			1,581 65
	Bounty Loan Sinking Fund.		
298	Ronan, James, ...	$9 33	
			9 33
	Total unpaid, ...	. . .	$3,180 18

INTEREST ON PUBLIC DEBT UNPAID DEC. 31, 1887.

Bounty Loan, ...	$6,175 00	
Coast Defence Loan, ...	1,225 00	
Danvers Lunatic Hospital Loan, ...	1,125 00	
Troy & Greenfield R. R. Loan, ...	375 00	
		$8,900 00

TRANSACTIONS WITH THE FUNDS AND TRUST DEPOSITS, 1887.

TREASURER *in account with* BOSTON, HARTFORD & ERIE R. R. LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1887: —	$68,565 56	-	$3,129,120 90	-	-	$3,197,686 46
Received in 1886: —						
For Biddeford Notes,	60,000 00	-	-	$60,000 00	-	-
Brockton Note,	20,000 00	-	-	20,000 00	-	-
Canton Note,	5,000 00	-	-	5,000 00	-	-
Malden Note,	25,000 00	-	-	25,000 00	-	-
Middlesex County Note,	25,000 00	-	-	25,000 00	-	-
New Bedford Note,	70,000 00	-	-	70,000 00	-	-
Stoughton Note,	5,000 00	-	-	5,000 00	-	-
Taunton Note,	15,000 00	-	-	15,000 00	-	-
Income for 1887,	147,944 15	-	-	-	-	147,944 15
Paid in 1887: —						
For Biddeford Note,	-	$30,000 00	30,000 00	-	-	-
Brockton Note,	-	20,000 00	20,000 00	-	-	-
Canton Note,	-	5,000 00	5,000 00	-	-	-
Holyoke Bonds,	-	100,000 00	100,000 00	-	-	-
Malden Note,	-	25,000 00	25,000 00	-	-	-
Mass., B., H. & E. R. R. £ Bonds,	-	9,733 00	9,733 00	-	-	-
Middlesex County Note,	-	25,000 00	25,000 00	-	-	-
New Bedford Note,	-	70,000 00	70,000 00	-	-	-

Stoughton Note,	–	5,000 00	5,000 00	–	–	–
Taunton Note,	–	15,000 00	15,000 00	–	–	–
Balances on hand Dec. 31, 1887,	–	136,776 71	–	3,208,853 90	$3,345,630 61	–
	$441,509 71	$441,509 71	$3,433,853 90	$3,433,853 90	$3,345,630 61	$3,345,630 61

Schedule of Securities in Boston, Hartford & Erie R. R. Loan Sinking Fund.

Arlington Bond,	$1,000 00	*Amount brought forward,*	$1,355,321 90
Attleborough Bonds,	25,000 00		
Biddeford (Me.) Bonds,	20,000 00	Malden Bonds,	25,000 00
Boston $ Bonds,	87,000 00	New Hampshire Bonds,	2,000 00
Boston £ Bonds,	307,562 80	New Haven (Ct.) Bonds,	5,000 00
Boston, Hartford & Erie R. R. £ Bonds (Mass.),	610,259 10	New London (Ct.) Bonds,	14,000 00
Brookline Bonds,	4,500 00	New York & New England R. R. Co., Agreements,	986,532 00
Brookline Note,	15,000 00	Newton Bonds,	11,000 00
Cambridge Bonds,	15,000 00	Providence (R. I.) Bonds,	620,000 00
Clinton Bonds,	56,000 00	Somerville Bonds,	55,000 00
Fall River Bonds,	114,000 00	Springfield Bonds,	135,000 00
Holyoke Bonds,	100,000 00		
Amount carried forward,	$1,355,321 90	Total Securities (as before),	$3,208,853 90

TREASURER *in account with* BOUNTY LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1887,	$158,871 89	–	$6,117,092 15	–	–	$6,275,964 04
Received in 1887:—						
For Amherst Note,	2,000 00			$2,000 00	–	–
Ashburnham Notes,	4,000 00	–	–	4,000 00	–	–
Ashby Note,	1,000 00	–	–	1,000 00	–	–
Belchertown Note,	2,000 00	–	–	2,000 00	–	–
Berlin Note,	20,000 00	–	–	20,000 00	–	–
Blackstone Notes,	2,000 00	–	–	2,000 00	–	–
Boston Bonds,	12,000 00	–	–	12,000 00	–	–
Brockton Notes,	39,250 00	–	–	39,250 00	–	–
Cambridge Bonds,	2,000 00	–	–	2,000 00	–	–
Cottage City Notes,	4,500 00	–	–	4,500 00	–	–
Franklin County Note,	1,000 00	–	–	1,000 00	–	–
Harwich Note,	2,000 00	–	–	2,000 00	–	–
Holbrook Notes,	4,000 00	–	–	4,000 00	–	–
Hopkinton Note,	10,000 00	–	–	10,000 00	–	–
Hyde Park Note,	10,000 00	–	–	10,000 00	–	–
Lynn Note,	25,000 00	–	–	25,000 00	–	–
Mass. Treasurer's Notes,	200,000 00	–	–	200,000 00	–	–
Marblehead Note,	2,500 00	–	–	2,500 00	–	–
Medford Note,	10,000 00	–	–	10,000 00	–	–
Middlesex County Note,	25,000 00	–	–	25,000 00	–	–
Millbury Note,	3,000 00	–	–	3,000 00	–	–
Nashua (N. H.) Note,	20,000 00	–	–	20,000 00	–	–
New Bedford Notes,	75,000 00	–	–	75,000 00	–	–

Newton Note,	60,000 00	–	–	60,000 00	–	–
Oakham Note,	3,500 00	–	–	3 500 00	–	–
Rockport Note,	3,000 00	–	–	3,000 00	–	–
Somerville Bonds,	19,000 00	–	–	19,000 00	–	–
South Hadley Note,	3,000 00	–	–	3,000 00	–	–
Sudbury Note,	4,000 00	–	–	4,000 00	–	–
Swampscott Note,	1,500 00	–	–	1,500 00	–	–
Westport Note,	800 00	–	–	800 00	–	–
Income for 1887,	315,397 06	–	–	–	–	315,397 06
Paid in 1887: —						
For Attleborough Note,	–	$3,000 00	3,000 00	–	–	–
Ayer Notes,	–	12,000 00	12,000 00	–	–	–
Brockton Notes,	–	50,900 00	50,900 00	–	–	–
Brookline Notes,	–	15,000 00	15,000 00	–	–	–
Fitchburg Notes,	–	54,000 00	54,000 00	–	–	–
Hyde Park Note,	–	10,000 00	10,000 00	–	–	–
Mass. Bounty $ Bonds,	–	32,000 00	32,000 00	–	–	–
Mass. Bounty £ Bonds,	–	33,578 85	33,578 85	–	–	–
Mass. Treasurer's Notes,	–	200,000 00	200,000 00	–	–	–
Mass. Troy & Greenfield $ Bonds,	–	8,000 00	8,000 00	–	–	–
Mass. Troy & Greenfield £ Bonds,	–	127,988 95	127,988 95	–	–	–
Medford Note,	–	10,000 00	10,000 00	–	–	–
Middlesex County Note,	–	25,000 00	25,000 00	–	–	–
Milton Note,	–	10,000 00	10,000 00	–	–	–
Nashua (N. H.) Note,	–	20,000 00	20,000 00	–	–	–
New Bedford Notes,	–	75,000 00	75,000 00	–	–	–
Newton Note,	–	60,000 00	60,000 00	–	–	–
Pawtucket (R. I.) Bonds,	–	262,000 00	262,000 00	–	–	–
Amounts carried forward,	$1,045,318 95	$1,008,467 80	$7,125,559 95	$571,050 00	–	$6,591,361 10

TREASURER *in account with* BOUNTY LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward,	$1,045,318 95		$1,008,467 80	$7,125,559 95		$571,050 00		–	$6,591,361 10
For Swampscott Notes,		–	8,000 00	8,000 00		–		–	–
Oliver Avignon, Bounty,		–	919 06	–		–	$919 06		–
Patrick Corr, Bounty,		–	513 50	–		–	513 50		–
F. L. Ramsell, Bounty,		–	706 88	–		–	706 88		–
Balances on hand Dec. 31, 1887,		–	26,711 71	–		6,562,509 95	6,589,221 66		–
	$1,045,318 95		$1,045,318 95	$7,133,559 95		$7,133,559 95	$6,591,361 10		$6,591,361 10

SCHEDULE OF SECURITIES IN BOUNTY LOAN SINKING FUND.

Amherst Notes,	$24,000 00	*Amount brought forward,*	$5,235,521 00
Arlington Bonds,	18,000 00		
Ashburnham Notes,	4,000 00	Lynn Notes,	128,000 00
Ashby Note,	1,000 00	Malden Bonds,	50,000 00
Ayer Notes,	12,000 00	Malden Note,	20,000 00
Belchertown Note,	1,000 00	Manchester (N. H.) Bonds,	29,600 00
Berkshire County Note,	70,000 00	Marblehead Notes,	10,000 00
Blackstone Notes,	26,600 00	Medford Bonds,	59,000 00
Boston & Albany R. R. Bonds,	1,033,000 00	Melrose Bonds,	51,000 00
Boston $ Bonds,	611,000 00	Melrose Note,	5,000 00
Boston £ Bonds,	802,485 85	Methuen Bond,	1,000 00
Bounty $ Bonds (Mass.),	593,500 00	Middlesex County Note,	25,000 00
Boston £ Bonds (Mass.),	1,017,585 15	Millbury Notes,	3,500 00

Brockton Notes,	20,150 00	Milton Note,	10,000 00
Bristol County Note,	20,000 00	Natick Bond,	1,000 00
Brookline Notes,	15,000 00	Newton Notes,	50,000 00
Brookline Bonds,	19,000 00	Oakham Note,	3,500 00
Cambridge Bonds,	79,000 00	Pawtucket (R. I.) Bonds,	262,000 00
Charlestown Bonds,	15,000 00	Providence (R. I.) Bonds,	50,000 00
Chelsea Bonds,	11,000 00	Revere Note,	10,000 00
Chilmark Note,	2,200 00	Rhode Island Bonds,	2,000 00
Concord (N. H.) Bond,	1,000 00	Rockport Notes,	3,000 00
Cottage City Notes,	23,900 00	Saugus Bonds,	20,000 00
Deerfield Note,	30,000 00	Somerset Note,	10,000 00
Dukes County Note,	12,000 00	Somerville Bonds,	25,500 00
Edgartown Note,	4,100 00	South Hadley Notes,	46,000 00
Essex County Note,	50,000 00	Springfield Bonds,	4,000 00
Fall River Bonds,	31,000 00	Stockbridge Bonds,	5,000 00
Fitchburg Notes,	54,000 00	Sudbury Notes,	4,000 00
Fitchburg Bonds,	36,000 00	Swampscott Notes,	15,500 00
Franklin County Notes,	9,000 00	Taunton Bonds,	9,000 00
Gloucester Bonds,	4,000 00	Troy & Greenfield R. R. $ Bonds (Mass.),	8,000 00
Greenfield Bonds,	20,000 00	Troy & Greenfield R. R. £ Bonds (Mass.),	127,988 95
Hadley Notes,	45,000 00	United States Bonds,	80,000 00
Harwich Notes,	2,000 00	Waltham Bonds,	5,000 00
Holbrook Notes,	5,000 00	Wenham Note,	2,500 00
Hopkinton Notes,	30,000 00	Westborough Notes,	12,000 00
Hyde Park Notes,	50,000 00	Westfield Notes,	115,000 00
Lawrence Bonds,	30,000 00	Westport Notes,	2,400 00
Lee Bonds,	35,000 00	Winchester Notes,	32,000 00
Leominster Notes,	75,000 00	Woburn Bonds,	19,000 00
Lowell Bonds,	263,000 00	Woburn Note,	10,000 00
Lynn Bonds,	30,000 00	Worcester Bond,	500 00
Amount carried forward,	$5,235,521 00	Total Securities (as before),	$6,562,509 95

TREASURER *in account with* COAST DEFENCE LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1887,	$6,000 00	–	–	–	–	$6,000 00
No transactions in 1887.						
Fund held for Redemption of Bonds due July 1, 1883.						
Balances Dec. 31, 1887,	–	$6,000 00	–	–	$6,000 00	–
	$6,000 00	$6,000 00	–	–	$6,000 00	$6,000 00

TREASURER *in account with* COMMISSIONERS OF PUBLIC LANDS FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances on hand Jan. 1, 1887,	$17,190 66	–	$250,000 00	–	–	$267,190 66
Received in 1887: —						
For Income of Fund,	13,230 58	–	–	–	–	13,230 58
Balances on hand Dec. 31, 1887,	–	$30,421 24	–	$250,000 00	$280,421 24	–
	$30,421 24	$30,421 24	$250,000 00	$250,000 00	$280,421 24	$280,421 24

Schedule of Securities in Commissioners of Public Lands Fund.

Harbor Improvement Loan Bonds,	$250,000 00
Total Securities (as above),	$250,000 00

Treasurer *in account with* Prison and Hospital Loan Sinking Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1887,	$37,870 85		–	$1,269,077 45		–		–	$1,306,948 30
Received in 1887: —									
For Bradford Bonds,	2,000 00		–		–	$2,000 00		–	–
Brookline Notes,	16,000 00		–		–	16,000 00		–	–
Edgartown Note,	1,000 00		–		–	1,000 00		–	–
Fitchburg Note,	15,000 00		–		–	15,000 00		–	–
Hatfield Note,	1,500 00		–		–	1,500 00		–	–
Hyde Park Bond,	500 00		–		–	500 00		–	–
Middlesex County Note,	25,000 00		–		–	25,000 00		–	–
Somerville Bonds,	12,000 00		–		–	12,000 00		–	–
Amount carried forward,	$110,870 85		–	$1,269,077 45		$73,000 00		–	$1,306,948 30

TREASURER *in account with* PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward,	$110,870 85	–	$1,269,077 45	$73,000 00	–	$1,306,948 30
For South Hadley Note,	7,000 00	–	–	7,000 00	–	–
West Roxbury Note,	20,000 00	–	–	20,000 00	–	–
Woburn Note,	12,000 00	–	–	12,000 00	–	–
Worcester Notes,	70,000 00	–	–	70,000 00	–	–
Wrentham Notes,	6,000 00	–	–	6,000 00	–	–
Revenue, Legislative Grant,	60,000 00	–	–	–	–	60,000 00
Sale of Worcester Lunatic Hospital Lands,	4,000 00	–	–	–	–	4,000 00
Income for 1887,	76,947 92	–	–	–	–	76,947 92
Paid in 1887:—						
For Brockton Notes,	–	$20,000 00	20,000 00	–	–	–
Brookline Notes,	–	30,000 00	30,000 00	–	–	–
Danvers Lunatic Hospital Loan Bonds,	–	6,000 00	6,000 00	–	–	–
Fitchburg Note,	–	15,000 00	15,000 00	–	–	–
Lynn Note,	–	50,000 00	50,000 00	–	–	–
Middlesex County Note,	–	25,000 00	25,000 00	–	–	–
Milton Note,	–	10,000 00	10,000 00	–	–	–
South Hadley Note,	–	7,000 00	7,000 00	–	–	–
Taunton Note,	–	20,000 00	20,000 00	–	–	–
Watertown Note,	–	12,000 00	12,000 00	–	–	–

Woburn Note,	–	12,000 00	12,000 00	–	–	–
Worcester Notes,	–	70,000 00	70,000 00	–	–	–
Balances on hand Dec. 31, 1887,	–	89,818 77	–	$1,358,077 45	1,447,896 22	–
	$366,818 77	$366,818 77	$1,546,077 45	$1,546,077 45	$1,447,896 22	$1,447,896 22

Schedule of Securities in Prison and Hospital Loan Sinking Fund.

Bradford Bonds,	$14,000 00	*Amount brought forward,*	$672,800 00
Brockton Note,	20,000 00		
Brookline Bonds,	41,000 00	Pawtucket (R. I.) Bonds,	$1,000 00
Brookline Notes,	34,000 00	Prison Loan £ Bonds (Mass.),	253,058 00
Cambridge Bonds,	200,000 00	Providence (R. I.) Bonds,	210,719 45
Danvers Lunatic Hospital Loan Bonds,	187,000 00	Scituate Note,	10,500 00
Edgartown Note,	12,300 00	Somerville Bonds,	40,000 00
Fall River Bonds,	6,000 00	Springfield Bonds,	80,000 00
Hartford (Ct.) Bonds,	11,000 00	Taunton Note,	20,000 00
Hudson Note,	15,000 00	United States Bonds,	50,000 00
Hyde Park Bonds,	2,500 00	Watertown Note,	12,000 00
Lynn Bond,	1,000 00	Worcester Lunatic Hospital Loan Bonds (Mass.),	6,000 00
Lynn Note,	50,000 00	Wrentham Notes,	2,000 00
Milton Note,	10,000 00		
Natick Bonds,	69,000 00	Total Securities (as before),	$1,358,077 45
Amount carried forward,	$672,800 00		

TREASURER *in account with* TROY & GREENFIELD RAILROAD LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1887,	$342,851 91		–	$6,567,771 25		–		–	$6,910,623 16
Received in 1887: —									
For Adams Note,	20,000 00		–		–	$20,000 00		–	–
Amesbury Notes,	8,000 00		–		–	8,000 00		–	–
Attleborough Notes,	70,000 00		–		–	70,000 00		–	–
Biddeford Bond,	1,000 00		–		–	1,000 00		–	–
Biddeford Notes,	80,000 00		–		–	80,000 00		–	–
Boston $ Bonds,	9,000 00		–		–	9,000 00		–	–
Brockton Notes,	54,500 00		–		–	54,500 00		–	–
Brookline Notes,	78,000 00		–		–	78,000 00		–	–
Cambridge Bonds,	13,000 00		–		–	13,000 00		–	–
Canton Notes,	10,000 00		–		–	10,000 00		–	–
Chelsea Notes,	30,000 00		–		–	30,000 00		–	–
Clinton Note,	6,000 00		–		–	6,000 00		–	–
Concord Note,	45,000 00		–		–	45,000 00		–	–
Connecticut Bonds,	2,000 00		–		–	2,000 00		–	–
Easthampton Note,	5,000 00		–		–	5,000 00		–	–
Fall River Bonds,	14,000 00		–		–	14,000 00		–	–
Fitchburg Notes,	85,000 00		–		–	85,000 00		–	–
Fitchburg Railroad Bonds,	5,000,000 00		–		–	–		–	5,000,000 00
Fitchburg R. R. Common Stock,	10,000,000 00		–		–	10,000,000 00		–	–
Holyoke Notes,	168,000 00		–		–	168,000 00		–	–
Leominster Note,	10,000 00		–		–	10,000 00		–	–
Lexington Bond,	2,600 00		–		–	2,600 00		–	–

Lexington Notes,	5,600 00	–	–	5,600 00	–	–
Littleton Notes,	2,000 00	–	–	2,000 00	–	–
Lynn Bonds,	18,000 00	–	–	18,000 00	–	–
Lynn Notes,	300,000 00	–	–	300,000 00	–	–
Massachusetts Treasurer's Notes,	600,000 00	–	–	600,000 00	–	–
Mass. Harbor Improvement Bonds,	50,000 00	–	–	50,000 00	–	–
Medford Notes,	15,000 00	–	–	15,000 00	–	–
Middlesex County Notes,	125,000 00	–	–	125,000 00	–	–
Milton Note,	10,000 00	–	–	10,000 00	–	–
Nashua (N. H.) Note,	20,000 00	–	–	20,000 00	–	–
New Bedford Notes,	125,000 00	–	–	125,000 00	–	–
Newbury Note,	2,000 00	–	–	2,000 00	–	–
Newton Notes,	110,000 00	–	–	110,000 00	–	–
North Adams Note,	5,000 00	–	–	5,000 00	–	–
Norton Note,	3,000 00	–	–	3,000 00	–	–
Norwood Note,	5,000 00	–	–	5,000 00	–	–
Oakham Note,	3,500 00	–	–	3,500 00	–	–
Pawtucket (R. I.) Bonds,	262,000 00	–	–	262,000 00	–	–
Provincetown Notes,	13,800 00	–	–	13,800 00	–	–
Rockland Note,	5,000 00	–	–	5,000 00	–	–
Rockport Notes,	6,000 00	–	–	6,000 00	–	–
Salem Bonds,	2,000 00	–	–	2,000 00	–	–
Somerville Notes,	405,000 00	–	–	405,000 00	–	–
Springfield Bond,	1,000 00	–	–	1,000 00	–	–
Stockbridge Bonds,	3,000 00	–	–	3,000 00	–	–
Stoughton Note,	5,000 00	–	–	5,000 00	–	–
Sunderland Note,	1,000 00	–	–	1,000 00	–	–
Taunton Notes,	126,000 00	–	–	126,000 00	–	–
Westborough Notes,	18,000 00	–	–	18,000 00	–	–
Amounts carried forward,	$18,300,851 91	–	$6,567,771 25	$12,958,000 00	–	$11,910,623 16

TREASURER *in account with* TROY & GREENFIELD RAILROAD LOAN SINKING FUND.

IONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Amounts brought forward, . .	$18,300,851 91		–	$6,567,771 25	$12,958,000 00			–	$11,910,623 16
For West Springfield Note, . .	8,000 00		–		–	8,000 00		–	–
Whately Note, ...	7,660 00		–		–	7,660 00		–	–
Winthrop Notes, ...	2,500 00		–		–	2,500 00		–	–
Woburn Notes, ...	7,300 00		–		–	7,300 00		–	–
Back Bay Land Notes, ...	30,173 50		–		–	30,173 50		–	–
Income for 1887, ...	571,723 89		–		–	–		–	571,723 89
Paid in 1887: —									
For Attleborough Notes, ...		–	$60,000 00	$60,000 00		–		–	–
Ayer Notes, ...		–	32,000 00	32,000 00		–		–	–
Biddeford Notes, ...		–	35,000 00	35,000 00		–		–	–
Biddeford Bonds, ...		–	12,000 00	12,000 00		–		–	–
Braintree Note, ...		–	10,000 00	10,000 00		–		–	–
Brockton Notes, ...		–	40,000 00	40,000 00		–		–	–
Brookline Note, ...		–	50,000 00	50,000 00		–		–	–
Canton Notes, ...		–	10,000 00	10,000 00		–		–	–
Charlestown Bonds, ...		–	15,000 00	15,000 00		–		–	–
Easthampton Note, ...		–	5,000 00	5,000 00		–		–	–
Fitchburg Notes, ...		–	90,000 00	90,000 00		–		–	–
Fitchburg R. R. Bonds, . . .		–	5,000,000 00	5,000,000 00		–		–	–
Fitchburg R. R. Common Stock, .		–	10,000,000 00	10,000,000 00		–		–	–
Holyoke Note, ...		–	55,000 00	55,000 00		–		–	–
Lexington Note, ...		–	3,000 00	3,000 00		–		–	–

Lynn Notes,	–	260,000 00	260,000 00	–	–	–
Mass. Treasurer's Notes,	–	600,000 00	600,000 00	–	–	–
Mass. T. & G. R. R. $ Bonds,	–	23,000 00	23,000 00	–	–	–
Mass. T. & G. R. R. £ Bonds,	–	191,253 45	191,253 45	–	–	–
Medford Note,	–	10,000 00	10,000 00	–	–	–
Middlesex County Note,	–	70,000 00	70,000 00	–	–	–
Milton Notes,	–	25,000 00	25,000 00	–	–	–
Nashua (N. H.) Note,	–	20,000 00	20,000 00	–	–	–
New Bedford Notes,	–	125,000 00	125,000 00	–	–	–
Newton Notes,	–	105,000 00	105,000 00	–	–	–
North Adams Bonds,	–	25,000 00	25,000 00	–	–	–
Norton Notes,	–	3,000 00	3,000 00	–	–	–
Norwood Notes,	–	5,000 00	5,000 00	–	–	–
Rockland Note,	–	5,000 00	5,000 00	–	–	–
Rockport Notes,	–	6,000 00	6,000 00	–	–	–
Somerville Notes,	–	305,000 00	305,000 00	–	–	–
Springfield Bonds,	–	1,000 00	1,000 00	–	–	–
Stoughton Note,	–	5,000 00	5,000 00	–	–	–
Taunton Notes,	–	49,000 00	49,000 00	–	–	–
Westborough Notes,	–	15,000 00	15,000 00	–	–	–
Woburn Bonds,	–	10,400 00	10,400 00	–	–	–
Woburn Notes,	–	11,626 10	11,626 10	–	–	–
West Springfield Notes,	–	23,000 00	23,000 00	–	–	–
Balances on hand Dec. 31, 1887,	–	1,617,929 75	–	10,864,417 30	$12,482,347 05	–
	$18,928,209 30	$18,928,209 30	$23,878,050 80	$23,878,050 80	$12,482,347 05	$12,482,347 05

Schedule of Securities in Troy & Greenfield Railroad Loan Sinking Fund.

Adams Bonds,	$9,900 00	*Amount brought forward,*	$6,760,900 00
Adams Notes,	45,000 00		
Amesbury Notes,	10,000 00	Medford Bonds,	20,000 00
Amherst Note,	20,000 00	Medford Notes,	10,000 00
Arlington Bonds,	13,000 00	Melrose Note,	8,000 00
Attleborough Notes,	20,000 00	Meriden (Ct.) Bonds,	2,000 00
Ayer Notes,	32,000 00	Merrimac Note,	6,300 00
Berkshire County Notes,	50,000 00	Middlesex County Note,	20,000 00
Beverly Note,	5,000 00	Milton Notes,	25,000 00
Biddeford (Me.) Bonds,	12,000 00	Nashua (N. H.) Note,	16,000 00
Boston $ Bonds,	515,000 00	Natick Notes,	9,000 00
Braintree Note,	10,000 00	Newton Bonds,	13,000 00
Brockton Notes,	30,000 00	Newton Notes,	102,000 00
Brookline Notes,	32,000 00	North Adams Bonds,	20,000 00
Cambridge Bonds,	24,000 00	Northampton Bonds,	9,000 00
Charlestown Bonds,	47,500 00	Oakham Note,	1,500 00
Chelsea Bonds,	33,000 00	Provincetown Notes,	32,200 00
Chelsea Notes,	14,000 00	Quincy Notes,	15,000 00
Clinton Bonds,	6,000 00	Russell Notes,	2,000 00
Concord (N. H.) Bonds,	7,000 00	Salem Bonds,	16,000 00
Dukes County Note,	3,000 00	Salisbury Notes,	9,000 00
Egremont Note,	1,000 00	Somerville Bonds,	4,000 00
Fall River Bonds,	18,000 00	Somerville Notes,	50,000 00
Fall River Notes,	80,000 00	Springfield Bond,	1,000 00
Fitchburg Note,	30,000 00	Stockbridge Bonds,	9,000 00
Fitchburg R. R. Bonds,*	5,000,000 00	Stoughton Bonds,	2,000 00
Gloucester Notes,	25,000 00	Sunderland Notes,	3,000 00
Greenfield Bonds,	10,000 00	Troy & Greenfield R. R. $ Bonds (Mass.),	945,500 00

Hamilton Note,	8,000 00	Troy & Greenfield R. R. £ Bonds (Mass.),	2,524,740 20
Hampshire County Note,	25,000 00	Waltham Bonds,	7,000 00
Holyoke Notes,	74,000 00	Westborough Notes,	17,000 00
Lawrence Bonds,	7,000 00	Westfield Note,	17,000 00
Leominster Notes,	40,000 00	West Springfield Notes,	15,000 00
Lexington Notes,	18,200 00	Winchester Note,	10,000 00
Lincoln Bonds,	25,000 00	Winthrop Notes,	7,500 00
Littleton Notes,	8,000 00	Woburn Bonds,	54,000 00
Lynn Bonds,	24,000 00	Woburn Notes,	14,726 10
Lynn Notes,	110,000 00	Worcester Bonds,	28,000 00
Maine Bonds,	304,300 00	Back Bay Land Notes (see schedule),	58,051 00
Marblehead Notes,	15,000 00	Total Securities (as before),	$10,864,417 30
Amount carried forward,	$6,760,900 00		

* Fitchburg R. R. Company Common Stock, 50,000 shares of a face value of $5,000,000, is an asset of the Troy & Greenfield R. R. Loan Sinking Fund.

Schedule of Back Bay Land Notes in Troy & Greenfield Railroad Loan Sinking Fund.

Brooks, Francis A., Notes,	$39,109 00
Jordan, E. D., Notes,	18,942 00
Total (as before),	$58,051 00

DR. TREASURER *in account with* NOTES FOR BACK BAY LAND NOTES. CR.

To Nelson S. Bartlett, paid, ...	$6,317 50	By amount paid Troy & Greenfield Railroad Loan Sinking Fund for Notes paid, .	$30,173 50
Notes of Proprietors of Hollis Street Meeting House, paid, ...	23,856 00		
	$30,173 50		$30,173 50

DR. TREASURER *in account with* INTEREST ON BACK BAY LAND NOTES. CR.

To Interest received in 1887, ...	$4,412 07	By amount paid Troy & Greenfield R. R. Loan Sinking Fund, ...	$4,412 07
	$4,412 07		$4,412 07

DR. TREASURER *in account with* * FITCHBURG RAILROAD COMPANY COMMON STOCK. CR.

To Fitchburg Railroad Company for 50,000 shares on sale of Hoosac Tunnel, of a par value of	$5,000,000 00	By 50,000 shares on hand Dec. 31, 1887, of a face value of	$5,000,000 00
	$5,000,000 00		$5,000,000 00

* This Stock is an asset of the Troy & Greenfield Railroad Loan Sinking Fund.

TREASURER *in account with* WAR LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1887,	$70,564 70		–	$929,435 30		–		–	$1,000,000 00
Received in 1887: —									
For Holyoke Note,	25,000 00		–		–	$25,000 00		–	–
Hudson Note,	3,000 00		–		–	3,000 00		–	–
Hyde Park Note,	10,000 00		–		–	10,000 00		–	–
Lexington Note,	2,500 00		–		–	2,500 00		–	–
Medford Note,	10,000 00		–		–	10,000 00		–	–
Milford Bonds,	6,700 00		–		–	6,700 00		–	–
New Bedford Note,	30,000 00		–		–	30,000 00		–	–
Watertown Note,	25,000 00		–		–	25,000 00		–	–
Paid in 1887: —									
For Holyoke Note,		–	$25,000 00	$25,000 00		–		–	–
Hyde Park Note,		–	10,000 00	10,000 00		–		–	–
Lexington Note,		–	2,500 00	2,500 00		–		–	–
Massachusetts War Loan Bonds,		–	20,439 30	20,439 30		–		–	–
Medford Note,		–	10,000 00	10,000 00		–		–	–
New Bedford Note,		–	30,000 00	30,000 00		–		–	–
Watertown Note,		–	25,000 00	25,000 00		–		–	–
Balances on hand Dec. 31, 1887,		–	59,825 40		–	940,174 60	$1,000,000 00		
	$182,764 70		$182,764 70	$1,052,374 60		$1,052,374 60	$1,000,000 00		$1,000,000 00

Schedule of Securities in War Loan Sinking Fund.

Boston & Albany R. R. Bonds,	$754,000 00	*Amount brought forward,*	$775,000 00
Hudson Notes,	21,000 00	Milford Bonds,	7,500 00
		War Loan £ Bonds (Mass.),	157,674 60
Amount carried forward,	$775,000 00	Total Securities (as before),	$940,174 60

Dr. Treasurer *in account with* * Income of War Loan Sinking Fund. Cr.

Receipts: —		Payments: —	
To Income from Investments in 1887,	$52,855 60	By Income paid Troy & Greenfield R. R. Loan Sinking Fund,	$52,068 67
Premium returned,	2 92	Premium on £ Bonds purchased,	789 85
	$52,858 52		$52,858 52

* The Income of this Fund is payable to Troy & Greenfield R. R. Loan Sinking Fund.

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1887,	$42,217 11	–	$122,000 00	–	–	$164,217 11
Received in 1887:—						
From Heirs of Malachi Clark, Tide-water,	150 00	–	–	–	–	150 00
Heirs of M. T. Tileston, Tide-water,	2 75	–	–	–	–	2 75
Martin Brimmer, Tide-water,	2 12	–	–	–	–	2 12
Oliver Ditson & Co., Tide-water,	6,917 51	–	–	–	–	6,917 51
H. B. Pearson, Rent of Island,	10 00	–	–	–	–	10 00
Harbor and Land Commissioners for Dredging Charles River,	1,094 71	–	–	–	–	1,094 71
Houghton, Mifflin & Co., Tide-water,	103 75	–	–	–	–	103 75
Maria Johnson, Tide-water,	26 74	–	–	–	–	26 74
Huckins & Belcher, Tide-water,	23 70	–	–	–	–	23 70
Moseley & Potter,	75 00	–	–	–	–	75 00
Taunton Note, Paid,	15,000 00	–	–	$15,000 00	–	–
Newton Note, Paid,	25,000 00	–	–	25,000 00	–	–
Amounts carried forward,	$90,623 39	–	$122,000 00	$40,000 00	–	$172,623 39

TREASURER *in account with* HARBOR COMPENSATION FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Amounts brought forward, . .	$90,623 39	–	$122,000 00	$40,000 00	–	$172,623 39
Paid in 1887: —						
For Taunton Note, ...	–	$15,000 00	15,000 00	–	–	–
Newton Note, ...	–	25,000 00	25,000 00	–	–	–
Harbor Improvement Bonds (Massachusetts), ...	–	50,000 00	50,000 00	–	–	–
Balances on hand Dec. 31, 1887, . .	–	623 39	–	172,000 00	$172,623 39	–
	$90,623 39	$90,623 39	$212,000 00	$212,000 00	$172,623 39	$172,623 39

SCHEDULE OF SECURITIES IN HARBOR COMPENSATION FUND.

Harbor Improvement Loan Bonds, ...	$50,000 00	*Amount brought forward,*	$72,000 00
Middlesex County Note, ...	22,000 00	West Roxbury Notes, ...	100,000 00
Amount carried forward, ...	$72,000 00	Total Securities (as before), . . .	$172,000 00

DR. TREASURER *in account with* INCOME OF HARBOR COMPENSATION FUND. CR.

To cash on hand Jan. 1, 1887,	$36,283 97	By Payments: —	
Income in 1887,	9,465 70	Continental Sugar Refinery,	$500 00
		F. W. Hodgdon,	177 07
		D. Koppmann,	200 00
		F. N. Wales,	1,502 26
		Wright & Potter Printing Co.,	14 90
		Premiums on Securities bought for Fund,	6,230 91
		Cash on hand Dec. 31, 1887,	37,124 53
	$45,749 67		$45,749 67

TREASURER *in account with* MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan. 1, 1887,	$12,194 00		–	$2,703,750 00		–		–	$2,715,944 00
								–	–
Receipts in 1887: —								–	–
For Biddeford Notes,	45,000 00		–		–	$45,000 00		–	–
Braintree Notes,	5,000 00		–		–	5,000 00		–	–
Brookline Note,	2,400 00		–		–	2,400 00		–	–
Cheshire Note,	2,000 00		–		–	2,000 00		–	–
East Bridgewater Note,	3,000 00		–		–	3,000 00		–	–
Fall River Note,	16,000 00		–		–	16,000 00		–	–
Fitchburg Note,	25,000 00		–		–	25,000 00		–	–
Foxborough Note,	3,000 00		–		–	3,000 00		–	–
Hampshire County Note,	20,000 00		–		–	20,000 00		–	–
Hatfield Notes,	3,000 00		–		–	3,000 00		–	–
Holyoke Note,	4,000 00		–		–	4,000 00		–	–
Leicester Note,	2,000 00		–		–	2,000 00		–	–
Lexington Notes,	8,500 00		–		–	8,500 00		–	–
Melrose Note,	5,000 00		–		–	5,000 00		–	–
Middlesex County Notes,	50,000 00		–		–	50,000 00		–	–
Newbury Note,	1,000 00		–		–	1,000 00		–	–
North Reading Notes,	2,000 00		–		–	2,000 00		–	–
Orange Note,	2,500 00		–		–	2,500 00		–	–
Rockland Notes,	18,000 00		–		–	18,000 00		–	–
Stoneham Note,	5,000 00		–		–	5,000 00		–	–
Stow Note,	4,000 00		–		–	4,000 00		–	–
Swampscott Note,	1,000 00		–		–	1,000 00		–	–
Taunton Note,	15,000 00		–		–	15,000 00		–	–

Truro Notes,	1,000 00	–	–	1,000 00	–	–
Woburn Note,	3,000 00	–	–	3,000 00	–	–
Payments in 1887: —						
For Ayer Note,	–	$6,000 00	6,000 00	–	–	–
Biddeford Note,	–	25,000 00	25,000 00	–	–	–
Biddeford Bond,	–	1,000 00	1,000 00	–	–	–
Boston Bond,	–	1,000 00	1,000 00	–	–	–
Braintree Note,	–	5,000 00	5,000 00	–	–	–
Cambridge Bonds,	–	10,000 00	10,000 00	–	–	–
Canton Notes,	–	5,000 00	5,000 00	–	–	–
East Bridgewater Note,	–	3,000 00	3,000 00	–	–	–
Fall River Bonds,	–	14,000 00	14,000 00	–	–	–
Fitchburg Note,	–	25,000 00	25,000 00	–	–	–
Foxborough Note,	–	3,000 00	3,000 00	–	–	–
Hatfield Note,	–	1,500 00	1,500 00	–	–	–
Holyoke Bonds,	–	4,000 00	4,000 00	–	–	–
Leicester Note,	–	2,000 00	2,000 00	–	–	–
Leominster Note,	–	10,000 00	10,000 00	–	–	–
Lexington Notes,	–	5,600 00	5,600 00	–	–	–
Lynn Bonds,	–	14,000 00	14,000 00	–	–	–
Middlesex County Note,	–	25,000 00	25,000 00	–	–	–
North Adams Note,	–	5,000 00	5,000 00	–	–	–
North Reading Notes,	–	2,000 00	2,000 00	–	–	–
Provincetown Notes,	–	9,200 00	9,200 00	–	–	–
Taunton Notes,	–	30,000 00	30,000 00	–	–	–
Truro Note,	–	500 00	500 00	–	–	–
Whately Note,	–	7,660 00	7,660 00	–	–	–
Premium on Securities bought,	–	6,657 40	–	–	$6,657 40	–
Balances on hand Dec. 31, 1887,	–	37,476 60	–	2,671,810 00	2,709,286 60	–
	$258,594 00	$258,594 00	$2,918,210 00	$2,918,210 00	$2,715,944 00	$2,715,944 00

Schedule of Securities in Massachusetts School Fund.

Adams Bonds,	$40,700 00
Amesbury Notes,	18,000 00
Amherst Note,	9,000 00
Ayer Note,	6,000 00
Beverly Notes,	30,000 00
Biddeford (Me.) Bond,	1,000 00
Boston Bond,	1,000 00
Boston & Albany Railroad Bonds,	1,852,000 00
Brookline Notes,	7,200 00
Cambridge Bond,	10,000 00
Canton Notes,	5,000 00
Fall River Bonds,	14,000 00
Gay Head Note,	250 00
Holyoke Notes,	8,000 00
Holyoke Bond,	4,000 00
Hopkinton Notes,	6,000 00
Leominster Note,	10,000 00
Lexington Note,	2,600 00
Lynn Notes,	100,000 00
Lynn Bonds,	14,000 00
Maine Bonds,	9,600 00
Melrose Note,	14,000 00
Merrimac Note,	8,000 00
Amount carried forward,	$2,170,350 00

Amount brought forward,	$2,170,350 00
Middlesex County Note,	30,000 00
Newbury Notes,	5,000 00
New Hampshire Bonds,	1,900 00
Newton Notes,	46,000 00
North Adams Note,	5,000 00
Orange Notes,	7,500 00
Princeton Note,	5,000 00
Provincetown Notes,	9,200 00
Reading Note,	7,500 00
Salem Bonds,	150,000 00
Swampscott Notes,	12,000 00
Swampscott Bond,	1,000 00
Taunton Notes,	100,000 00
Truro Note,	500 00
Waltham Bonds,	30,000 00
Weymouth Note,	14,000 00
Whately Note,	7,660 00
Williamstown Bonds,	32,200 00
Winchester Notes,	15,000 00
Woburn Bonds,	22,000 00
Total Securities (as before),	$2,671,810 00

DR. TREASURER *in account with* INCOME OF MASSACHUSETTS SCHOOL FUND. CR.

To Cash on hand Jan. 1, 1887,	$68,625 33	By Payments in 1887: —	
Income for 1887,	135,583 45	Cities and towns, moiety of income of 1886,	$67,508 59
Premium on Bonds sold,	6,657 40	Secretary Board Education, salary,	3,400 00
		Support of Normal Schools,	62,268 89
		County Teachers' Associations,	200 00
		Teachers' Institutes,	586 33
		Massachusetts Teachers' Association,	370 51
		Williamstown Coupons (payment refused),	1,932 00
		Accrued Interest on Bonds bought,	549 57
		Premium and Interest on Bonds transferred,	7,461 96
		Cash on hand Dec. 31, 1887,	66,588 33
	$210,866 18		$210,866 18

TREASURER *in account with* ROGERS BOOK FUND.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL FUND.	CR.
Balances Jan. 1, 1887,	–	–	$1,000 00	–	–	$1,000 00
No transactions in 1887.						
Balances on hand Dec. 31, 1887,	–	–	–	$1,000 00	$1,000 00	–
	–	–	$1,000 00	$1,000 00	$1,000 00	$1,000 00

Schedule of Securities in Rogers Book Fund.

State of Maine Bond, ...	$1,000 00

Dr. Treasurer *in account with* Income of Rogers Book Fund. Cr.

To cash on hand Jan 1, 1887, ...	$30 00	By Cash on hand Dec. 31, 1887, . . .	$90 00
Income from Investments, ...	60 00		
	$90 00		$90 00

TREASURER *in account with* TECHNICAL EDUCATION FUND, COMMONWEALTH GRANT.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Fund.	Cr.
Balances on hand Jan. 1, 1887,	$66,275 35	-	$75,300 00	-	-	$141,575 35
Receipts in 1887:—						
For Barnstable Note,	5,000 00	-	-	$5,000 00	-	-
Brockton Note,	20,000 00	-	-	20,000 00	-	-
Concord Note,	5,000 00	-	-	5,000 00	-	-
Dighton Note,	4,000 00	-	-	4,000 00	-	-
Hampshire County Note,	10,000 00	-	-	10,000 00	-	-
Lynn Notes,	60,000 00	-	-	60,000 00	-	-
Princeton Notes,	2,500 00	-	-	2,500 00	-	-
Revere Note,	10,000 00	-	-	10,000 00	-	-
Taunton Note,	10,000 00	-	-	10,000 00	-	-
Watertown Note,	15,000 00	-	-	15,000 00	-	-
West Newbury Note,	600 00	-	-	600 00	-	-
Payments in 1887:—						
For Barnstable Note,	-	$5,000 00	5,000 00	-	-	-
Brockton Note,	-	20,000 00	20,000 00	-	-	-
Concord Note,	-	45,000 00	45,000 00	-	-	-
Dighton Note,	-	4,000 00	4,000 00	-	-	-
Lynn Note,	-	30,000 00	30,000 00	-	-	-
Revere Note,	-	10,000 00	10,000 00	-	-	-
Taunton Notes,	-	25,000 00	25,000 00	-	-	-
Watertown Note,	-	15,000 00	15,000 00	-	-	-
Balances on hand Dec. 31, 1887,	-	54,375 35	-	87,200 00	$141,575 35	-
	$208,375 35	$208,375 35	$229,300 00	$229,300 00	$141,575 35	$141,575 35

Schedule of Securities in Technical Education Fund, Commonwealth Grant.

Concord Notes,	$55,000 00	*Amount brought forward,*	$63,000 00
Holbrook Notes,	7,000 00	Taunton Bonds,	15,000 00
Truro Note,	1,000 00	West Newbury Notes,	4,200 00
		Weymouth Note,	5,000 00
Amount carried forward,	$63,000 00	Total Securities (as before),	$87,200 00

Treasurer *in account with* Income of Technical Education Fund, Commonwealth Grant.

Dr.		Cr.	
To cash on hand Jan. 1, 1887,	$1,088 51	By Payments in 1887: —	
Income from Investments in 1887,	5,376 00	Agricultural College,	$2,535 03
		Institute of Technology,	1,267 52
		Premium and Interest accrued on Securities bought,	304 79
		Cash on hand Dec. 31, 1887,	2,357 17
	$6,464 51		$6,464 51

Treasurer *in account with* Technical Education Fund, United States Grant.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1887,		–	–	$219,000 00		–		–	$219,000 00
No transactions.									
Balances on hand Dec. 31, 1887,		–	–		–	$219,000 00	$219,000 00		–
		–	–	$219,000 00		$219,000 00	$219,000 00		$219,000 00

Schedule of Securities in Technical Education Fund, United States Grant.

Boston & Albany Railroad Bonds,	$219,000 00
Total Securities (as before),	$219,000 00

Treasurer *in account with* Income Technical Education Fund, United States Grant.

Dr.		Cr.	
To Interest on Bonds in 1887,	$10,950 00	By Payments in 1887: —	
		Agricultural College,	$7,300 00
		Institute of Technology,	3,650 00
	$10,950 00		$10,950 00

TREASURER *in account with* TODD NORMAL SCHOOL FUND.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL FUND. DR.	TOTAL FUND. CR.
Balances on hand Jan. 1, 1887,	$2,100 00	–	$10,000 00	–	–	$12,100 00
Receipts in 1887:—						
For Bourne Note,	1,000 00	–	–	$1,000 00	–	–
Cambridge Bonds,	3,000 00	–	–	3,000 00	–	–
Russell Note,	1,000 00	–	–	1,000 00	–	–
South Hadley Note,	1,000 00	–	–	1,000 00	–	–
Payments in 1887:—						
For Littleton Note,	–	$1,000 00	1,000 00	–	–	–
Somerset Note,	–	5,000 00	5,000 00	–	–	–
Winthrop Note,	–	1,250 00	1,250 00	–	–	–
Balances on hand Dec. 31, 1887,	–	850 00	–	11,250 00	$12,100 00	–
	$8,100 00	$8,100 00	$17,250 00	$17,250 00	$12,100 00	$12,100 00

SCHEDULE OF SECURITIES IN TODD NORMAL SCHOOL FUND.

Littleton Note,	$1,000 00	*Amount brought forward,*	$7,000 00
Russell Note,	1,000 00	South Hadley Notes,	3,000 00
Somerset Note,	5,000 00	Winthrop Note,	1,250 00
Amount carried forward,	$7,000 00	Total Securities (as before),	$11,250 00

Dr. Treasurer *in account with* Income of Todd Normal School Fund. Cr.

To Cash on hand Jan. 1, 1887,	$5 25	By Payments in 1887: —	
Income, Interest on Investments,	544 63	C. B. Tillinghast, Treasurer of Fund,	$411 54
		Accrued Interest on Securities bought,	18 21
		Cash on hand Dec. 31, 1887,	120 13
	$549 88		$549 88

Treasurer *in account with* Baring Brothers & Company Fund.

Transactions	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances Jan. 1, 1887,	–		–	$389,241 90		–	–		$389,241 90
Receipts in 1887: —									
For Remittances of Exchange in 1887,	–		–	690,730 19		–	–		690,730 19
Payments in 1887: —									
For £ Interest due in London, in 1887, on Massachusetts Debt,	–		–	–	$815,216 39		$815,216 39		–
Balances on hand Dec. 31, 1887,	–		–	–	264,755 70		264,755 70		–
	–		–	$1,079,972 09	$1,079,972 09		$1,079,972 09		$1,079,972 09

TREASURER *in account with* BENNINGTON MONUMENT FUND.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances on hand Jan. 1, 1887,	$15,075 00		–		–	–		–	$15,075 00
Receipts in 1887: —									
For Interest on Deposits from Income,	346 78		–		–	–		–	346 78
Payments in 1887: —									
For Brookline Notes,	–		$14,400 00	$14,400 00		–		–	–
Over-investment of income,	–		176 48		–	–	$176 48		–
Balances on hand Dec. 31, 1887,	–		845 30		–	$14,400 00	15,245 30		–
	$15,421 78		$15,421 78	$14,400 00		$14,400 00	$15,421 78		$15,421 78

SCHEDULE OF SECURITIES IN BENNINGTON MONUMENT FUND.

Brookline Notes,	$14.400 00
Total Securities (as before),	$14,400 00

Dr. Treasurer *in account with* Income of Bennington Monument Fund. Cr.

To Income from Investments, ...	$375 50	By Amount paid Fund, ...	$346 78
Fund for over-investment, ...	176 48	Premium and Interest on Securities bought,	205 20
	$551 98		$551 98

Treasurer *in account with* Cape Cod Canal Commissioners' Fund.

Transactions.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
Balances Jan. 1, 1887, ...	$2,249 91		-		-	-		-	$2,249 91
No receipts.									
Payments in 1887: —									
To Cape Cod Ship Canal Co., . .		-	$2,249 91		-	-	$2,249 91		-
	$2,249 91		$2,249 91		-	-	$2,249 91		$2,249 91

TREASURER *in account with* COMMERCIAL FERTILIZERS FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	TOTAL FUND.	CR.
Balances Jan 1, 1887,	$50 00		–		–	$50 00
Receipts in 1887: — From Secretary of Commonwealth,	2,768 65		–		–	2,768 65
Payments in 1887: — To C. A. Goessmann, etc.,		–	$2,818 65	$2,818 65		–
	$2,818 65		$2,818 65	$2,818 65		$2,818 65

TREASURER *in account with* COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Jan 1, 1887,	$38,998 81		–		–	–		–	$38,998 81
Receipts in 1887: — For Income for 1887,	1,227 71		–		–	–		–	1,227 71
Revenue, appropriated by Legislature,	75,000 00		–		–	–		–	75,000 00
Cash,	3,571 00		–		–	–		–	3,571 00

New York & New England Railroad Company,	1,836 00	–	–	–	–	1,836 00
Sale of South Boston Flats,	10,710 00	–	–	–	–	10,710 00
Payments in 1887: —						
For Notes of Cunningham Iron Co.,	–	$10,710 00	$10,710 00	–	–	–
Batch & Ruckermann,	–	20 00	–	–	$20 00	–
City of Boston,	–	3,621 13	–	–	3,621 13	–
Boston Daily Advertiser,	–	18 05	–	–	18 05	–
N. Boynton & Co.,	–	21 84	–	–	21 84	–
Buff & Berger,	–	6 25	–	–	6 25	–
M. J. Collins,	–	5,066 51	–	–	5,066 51	–
John Cavenagh & Son,	–	36 40	–	–	36 40	–
Globe Publishing Co.,	–	17 70	–	–	17 70	–
F. W. Hodgdon,	–	2,128 00	–	–	2,128 00	–
Heliotype Printing Co.,	–	7 50	–	–	7 50	–
Journal Publishing Co.,	–	14 64	–	–	14 64	–
J. W. Murray,	–	292 00	–	–	292 00	–
New England Dredging Co.,	–	20,584 33	–	–	20,584 33	–
New York & New England Railroad Company,	–	16,380 00	–	–	16,380 00	–
R. M. Pulsifer & Co.,	–	6 50	–	–	6 50	–
Puttrell and Killian,	–	8,175 53	–	–	8,175 53	–
Joseph C. Storey,	–	7,500 00	–	–	7,500 00	–
S. A. Warren,	–	600 00	–	–	600 00	–
Wright & Potter Printing Co.,	–	13 25	–	–	13 25	–
Income for over-investment,	–	18 44	–	–	18 44	–
Balances on hand Dec. 31, 1887,	–	56,105 45	–	$10,710 00	66,815 45	–
	$131,343 52	$131 343 52	$10,710 00	$10,710 00	$131,343 52	$131,343 52

Schedule of Securities in Commonwealth's Flats Improvement Fund.

Cunningham Iron Works Company Notes, ...	$10,710 00

Dr. Treasurer *in account with* Sales of South Boston Flats. Cr.

To Sale to Cunningham Iron Works Co., . .	$14,281 00	By Transfer of Notes to Notes for South Boston Flats, ...	$10,710 00
		Transfer of Cash to Commonwealth's Flats Improvement Fund, ...	3,571 00
	$14,281 00		$14,281 00

Dr. Treasurer *in account with* Notes for South Boston Flats. Cr.

To Notes of Cunningham Iron Works Co. from Sales South Boston Flats, ...	$10,710 00	By Transfer to Commonwealth's Flats Improvement Fund of Notes for, . .	$10,710 00
	$10,710 00		$10,710 00

TREASURER *in account with* BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$31,000 00		–		–	$31,000 00
Received in 1887: —									
For Transfer by order of Court from Springfield Life Assurance Association, of its Deposit, . .	$1,045 00				–	–		–	1,045 00
Balance of Income for Investment,	990 00				–	–		–	990 00
Cash from Association for Investment, ...	2,965 00				–	–		–	2,965 00
Payments in 1887: —									
For Transfer of Hampden County Bonds from Springfield Life Assurance Association Trust Deposit, ...		–	$1,000 00	1,000 00		–		–	–
Hampden County Bonds bought, .		–	4,000 00	4,000 00		–		–	–
Balances on hand Dec. 31, 1887, to balance: —									
Hampden County Bonds, ...		–	–		–	$36,000 00	$36,000 00		–
	$5,000 00		$5,000 00	$36,000 00		$36,000 00	$36,000 00		$36,000 00

TREASURER *in account with* INCOME OF BAY STATE BENEFICIARY ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Income from Investments in 1887, . .	$990 00	By Amount paid to Association for Investment,	$990 00
	$990 00		$990 00

TREASURER *in account with* BERKSHIRE HEALTH & ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, ...	$1,000 00	–	–	$1,000 00
No transactions in 1887.				
Balances on hand Dec. 31, 1887, to balance: —				
Lynn Bond, ...	–	$1,000 00	$1,000 00	–
	$1,000 00	$1,000 00	$1,000 00	$1,000 00

TREASURER *in account with* INCOME OF BERKSHIRE HEALTH & ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887, ...	$36 25	By Cash on hand Dec, 31, 1887, . . .	$71 25
Income from Investments in 1887, . .	35 00		
	$71 25		$71 25

TREASURER *in account with* BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, ...	$120,000 00		–		–	$120,000 00
No transactions in 1887.						
Balances Dec. 31, 1887: —						
United States Bonds, ...		–	$120,000 00	$120,000 00		–
	$120,000 00		$120,000 00	$120,000 00		$120,000 00

TREASURER *in account with* INCOME OF BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income from Investments, ...	$4,800 00	By Amount paid to Company, ...	$4,800 00
	$4,800 00		$4,800 00

TREASURER *in account with* BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$300,404 05		–		–	$300,404 05
Receipts in 1887: —									
For Troy & Greenfield R. R. £ Bonds,	$21,899 25		–		–	$21,899 25		–	–
Investment, ...	22,000 00		–		–	–		–	22,000 00
Payments in 1887: —									
For Fitchburg Railroad Bonds, . .		–	$22,000 00	22,000 00		–		–	–
Exchanging Bonds, . . .		–	21,899 25		–	–	$21,899 25		–
Balances Dec. 31, 1887, on hand: —									
Boston & Lowell Railroad Bonds, .		–	–		–	100,000 00		–	–

Fitchburg Railroad Bonds, . . .	–	–	–	52,000 00	–	–
Boston, Clinton, Fitchburg & New Bedford Railroad Bonds, . . .	–	–	–	2,000 00	–	–
Providence & Worcester R. R. Bonds, .	–	–	–	50,000 00	–	–
Old Colony Railroad Bonds, . .	–	–	–	27,000 00	–	–
Troy & Greenfield Railroad Bonds (Mass. £), ...	–	–	–	48,665 00	–	–
Eastern Railroad £ Bonds, . . .	–	–	–	5,839 80	–	–
Eastern Railroad $ Bonds, . . .	–	–	–	15,000 00	300,504 80	–
	$43,899 25	$43,899 25	$322,404 05	$322,404 05	$322,404 05	$322,404 05

TREASURER *in account with* INCOME OF BRITISH AND FOREIGN MARINE INSURANCE COMPANY TRUST DEPOSIT.

DR. CR.

To Income from Investments in 1887, . .	$16,971 09	By Amount paid Endicott & Macomber, Attorneys, ...	$16,921 09
		Cash on hand Dec. 31, 1887, . . .	50 00
	$16,971 09		$16,971 09

TREASURER *in account with* CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,	$200,000 00		–		–	$200,000 00
No transactions in 1887.						
Balances on hand Dec. 31, 1887: —						
United States Bonds,		–	$200,000 00		–	–
Total Fund,		–	–	$200,000 00		–
	$200,000 00		$200,000 00	$200,000 00		$200,000 00

TREASURER *in account with* INCOME OF CAPE COD SHIP CANAL COMPANY TRUST DEPOSIT.

DR.		CR.	
To Interest on U. S. Bonds,	$9,000 00	By Amount paid Canal Company,	$9,000 00
	$9,000 00		$9,000 00

TREASURER *in account with* EASTERN ASSOCIATES TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .	$1,000 00	–	$1,000 00	–	–	$2,000 00
Receipts in 1887: — For United States Bonds, . . . No Payments.	1,000 00	–	–	$1,000 00	–	–
Balances Dec. 31, 1887: — Cash, ...	–	$2,000 00	–	–	$2,000 00	–
	$2,000 00	$2,000 00	$1,000 00	$1,000 00	$2,0000 00	$2,000 00

DR. TREASURER *in account with* INCOME OF EASTERN ASSOCIATES TRUST DEPOSIT. CR.

To Cash on hand Jan. 1, 1887, ...	$60 00	By Cash on hand Dec. 31, 1887, . . .	$69 80
Interest on Investments in 1887, . . .	9 80		
	$69 80		$69 80

TREASURER *in account with* EQUITABLE MUTUAL RELIEF SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances on hand Jan. 1, 1887,	$100 00		–	$3,200 00		–		–	$3,300 00
Receipts in 1887: —									
For United States Bonds (called),	3,200 00		–	–		$3,200 00		–	–
Investment,	3,000 00		–	–		–		–	3,000 00
Rockland Bonds,	3,000 00		–	–		3,000 00		–	–
Payments in 1887: —									
For Rockland Bonds,	–		$3,000 00	3,000 00		–		–	–
Investment,	–		3,000 00	–		–		$3,000 00	–
G. M. Stearns, Receiver, Balance of Fund,	–		3,300 00	–		–		3,300 00	–
	$9,300 00		$9,300 00	$6,200 00		$6,200 00		$6,300 00	$6,300 00

TREASURER *in account with* INCOME OF EQUITABLE MUTUAL RELIEF SOCIETY TRUST DEPOSIT.

Dr.		Cr.	
To Cash on hand Jan. 1, 1887,	$97 50	By Amount paid Company for Investment,	$90 00
Interest on Investments,	91 37	O. Gilmore,	10 67
		G. M. Stearns, Receiver,	88 20
	$188 87		$188 87

TREASURER *in account with* FRATERNAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan 1, 1887, . .		–	–	$1,300 00		–		–	$1,300 00
No transactions in 1887.									
Balances on hand Dec. 31, 1887: —									
United States Bonds, ...		–	–		–	$1,300 00	$1,300 00		–
		–	–	$1,300 00		$1,300 00	$1,300 00		$1,300 00

DR. TREASURER *in account with* INCOME OF FRATERNAL AID ASSOCIATION TRUST DEPOSIT. CR.

To Cash on hand Jan. 1, 1887, ...	$58 48	By Cash on hand Dec. 31, 1887, . . .	$116 96
Interest on Investments, ...	58 48		
	$116 96		$116 96

TREASURER *in account with* HOME MUTUAL AID ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances on hand Jan. 1, 1887,		–	–	$5,250 00		–		–	$5,250 00
No transactions in 1887.									
Balances on hand Dec. 31, 1887: — United States Bonds,		–	–		–	$5,250 00	$5,250 00		–
		–	–	$5,250 00		$5,250 00	$5,250 00		$5,250 00

TREASURER *in account with* INCOME OF HOME MUTUAL AID ASSOCIATION TRUST DEPOSIT.

Dr.		Cr.	
To Cash on hand Jan. 1, 1887,	$262 50	By Cash on hand Dec. 31, 1887,	$472 50
Interest on Investments,	210 00		
	$472 50		$472 50

TREASURER *in account with* HOME RELIEF ASSOCIATION OF MASSACHUSETTS TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,		–	–	$500 00		–		–	$500 00
No Transactions in 1887.									
Balances on hand Dec. 31, 1887: —									
United States Bonds,		–	–		–	$500 00		–	–
Total Fund,		–	–		–	–		$500 00	–
		–	–		$500 00	$500 00		$500 00	$500 00

TREASURER *in account with* INCOME OF HOME RELIEF ASSOCIATION OF MASSACHUSETTS TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887,	$22 48	By Cash on hand Dec. 31, 1887,	$44 96
Income for year,	22 48		
	$44 96		$44 96

TREASURER *in account with* JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances on hand Jan. 1, 1887,	–		–	$100,000 00		–		–	$100,000 00
No Transactions in 1887.									
Balances on hand Dec. 31, 1887: — Danvers Lunatic Hospital Bonds,	–		–		–	$100,000 00	$100,000 00		–
	–		–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

Dr.		Cr.	
To Income for 1887,	$5,000 00	By Amount paid John Hancock Mutual Life Insurance Company,	$5,000 00
	$5,000 00		$5,000 00

TREASURER *in account with* MASSACHUSETTS BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	CASH. Dr.	CASH. Cr.	SECURITIES. Dr.	SECURITIES. Cr.	TOTAL DEPOSIT. Dr.	TOTAL DEPOSIT. Cr.
Balances on hand Jan. 1, 1887,	–	–	$94,825 00	–	–	$94,825 00
Receipts in 1887: —						
For G. F. Pinkham's Note, withdrawn,	$7,200 00	–	–	$7,200 00	–	–
United States Bonds, withdrawn,	6,800 00	–	–	6,800 00	–	–
Q. A. Faunce Note, withdrawn,	2,000 00	–	–	2,000 00	–	–
Franklin Rand Note, withdrawn,	1,000 00	–	–	1,000 00	–	–
First Baptist Church, Wollaston, Note, withdrawn,	875 00	–	–	875 00	–	–
H. F. Wood et als. Note, withdrawn,	25,000 00	–	–	25,000 00	–	–
G. C. Barrett Note, withdrawn,	5,000 00	–	–	5,000 00	–	–
Fitchburg Railroad Bonds, to correct transfer,	1,000 00	–	–	1,000 00	–	–
Investment from Company,	18,000 00	–	–	–	–	18,000 00
Payments in 1887: —						
For Note of G. F. Pinkham,	–	$7,200 00	7,200 00	–	–	–
Note of Matthew McClearn,	–	12,000 00	12,000 00	–	–	–
Note of George A. Soule,	–	5,000 00	5,000 00	–	–	–
Bonds of Fitchburg R.R. Company,	–	10,000 00	10,000 00	–	–	–
Bonds of City of Fitchburg,	–	11,000 00	11,000 00	–	–	–
Note of Somerset,	–	6,000 00	6,000 00	–	–	–
Securities withdrawn by Company,	–	10,675 00	–	–	$10,675 00	–
Balances on hand Dec. 31, 1887,	–	5,000 00	–	97,150 00	102,150 00	–
	$66,875 00	$66,875 00	$146,025 00	$146,025 00	$112,825 00	$112,825 00

TREASURER *in account with* INCOME OF MASSACHUSETTS BENEFIT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887,	$963 00	By Amount paid Mass. Benefit Association,	$4,966 91
Income from Investments,	4,985 33	Cash on hand Dec. 31, 1887,	981 42
	$5,948 33		$5,948 33

TREASURER *in account with* MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,	–	–	$1,500 00	–	–	$1,500 00
Receipts in 1887: —						
For United States Bonds (called),	$500 00	–	–	$500 00	–	–
No Payments in 1887.						
Balances on hand Dec. 31, 1887: —						
Boston & Lowell Railroad Bonds,	–	–	–	1,000 00	–	–
Cash,	–	$500 00	–	–	–	–
Deposit,	–	–	–	–	$1,500 00	–
	$500 00	$500 00	$1,500 00	$1,500 00	$1,500 00	$1,500 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887, ...	$55 00	By Cash on hand Dec. 31, 1887, . . .	$99 90
Income from Investments, ...	44 90		
	$99 90		$99 90

TREASURER *in account with* MASSACHUSETTS MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$3,000 00		–		–	$3,000 00
Receipts in 1887: —									
For Investment, ...	$2,000 00		–		–	–		–	2,000 00
Payments in 1887: —									
For Abington Bonds, ...		–	$1,000 00		1,000 00	–		–	–
Fitchburg Railroad Bonds, . .		–	1,000 00		1,000 00	–		–	–
Amounts carried forward, . .	$2,000 00		$2,000 00	$5,000 00		–		–	$5,000 00

TREASURER *in account with* MASSACHUSETTS MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Amounts brought forward, . .	$2,000 00	$2,000 00	$5,000 00	–	–	$5,000 00
Balances on hand Dec. 31, 1887: —						
Dayton (Ohio) Bonds, ...	–	–	–	$3,000 00	–	–
Abington Bonds, ...	–	–	–	1,000 00	–	–
Fitchburg Railroad Bonds, . . .	–	–	–	1,000 00	–	–
Deposit, ...	–	–	–	–	$5,000 00	–
	$2,000 00	$2,000 00	$5,000 00	$5,000 00	$5,000 00	$5,000 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL AID SOCIETY TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887, ...	$120 00	By Cash on hand Dec. 31, 1887, . . .	$280 00
Income from Investments, ...	160 00		
	$280 00		$280 00

TREASURER *in account with* MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .	–	–	$100,000 00	–	–	$100,000 00
No transactions in 1887.						
Balances on hand Dec. 31, 1887: — United States Bonds, ...	–	–	–	$100,000 00	$100,000 00	–
	–	–	$100,000 00	$100,000 00	$100,000 00	$100,000 00

TREASURER *in account with* INCOME OF MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income from Investments, ...	$4,500 00	By Payment to the Company, ...	$4,500 00
	$4,500 00		$4,500 00

TREASURER *in account with* MASSACHUSETTS RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,		–	–	$500 00		–		–	$500 00
No Transactions in 1887.									
Balances on hand Dec. 31, 1887: —									
United States Bond,		–	–		–	$500 00	$500 00		–
		–	–	$500 00		$500 00	$500 00		$500 00

TREASURER *in account with* INCOME OF MASSACHUSETTS RELIEF ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887,	$5 62	By Cash on hand Dec. 31, 1887,	$28 10
Income from Investments,	22 48		
	$28 10		$28 10

TREASURER *in account with* MASSACHUSETTS STANDARD BENEFIT COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,	–	–	$400 00	–	–	$400 00
Receipts in 1887: —						
For United States Bonds (called),	$300 00	–	–	$300 00	–	–
No Payments in 1887.						
Balances on hand Dec. 31, 1887: —						
United States Bond,	–	–	–	100 00	–	–
Deposit,	–	–	–	–	$400 00	–
Cash,	–	$300 00	–	–	–	–
	$300 00	$300 00	$400 00	$400 00	$400 00	$400 00

TREASURER *in account with* INCOME OF MASSACHUSETTS STANDARD BENEFIT COMPANY TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887,	$7 48	By Cash on hand Dec. 31, 1887,	$14 90
Income from Investments,	7 42		
	$14 90		$14 90

TREASURER *in account with* MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$5,000 00		–		–	$5,000 00
No transactions in 1887.									
Balances on hand Dec. 31, 1887: — United States Bonds, ...		–	–		–	$5,000 00	$5,000 00		–
		–	–	$5,000 00		$5,000 00	$5,000 00		$5,000 00

TREASURER *in account with* INCOME OF MERCANTILE MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887, ...	$250 00	By Cash on hand Dec. 31, 1887, . . .	$450 00
Income from Investments, ...	200 00		
	$450 00		$450 00

TREASURER *in account with* MILFORD MUTUAL RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR. CASH.	CR.	DR. SECURITIES.	CR.	DR. TOTAL DEPOSIT.	CR.
Balances on hand Jan 1, 1887, . .	$500 00	–	–	–	–	$500 00
No Transactions in 1887.						
Balances on hand Dec. 31, 1887, . .	–	$500 00	–	–	$500 00	–
	$500 00	$500 00	–	–	$500 00	$500 00

TREASURER *in account with* INCOME OF MILFORD MUTUAL RELIEF ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887, ...	$3 75	By Cash on hand Dec. 31, 1887, . . .	$3 75
	$3 75		$3 75

TREASURER *in account with* NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL DEPOSIT. DR.	TOTAL DEPOSIT. CR.
Balances on hand Jan. 1, 1887, . .	–	–	$8,000 00	–	–	$8,000 00
Receipts in 1887: —						
For Investment, ...	$2,000 00	–	–	–	–	2,000 00
Payments in 1887: —						
For Abington Water Bonds, . .	–	$2,000 00	2,000 00	–	–	–
Balances on hand Dec. 31, 1887: —						
United States Bonds, ...	–	–	–	$8,000 00	–	–
Abington Water Bonds, . . .	–	–	–	2,000 00	$10,000 00	–
	$2,000 00	$2,000 00	$10,000 00	$10,000 00	$10,000 00	$10,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Income from Investments, ...	$320 00	By Amount paid to Association for Investment,	$320 00
	$320 00		$320 00

TREASURER *in account with* NEW ENGLAND MUTUAL AID SOCIETY TRUST DEPOSIT.

TRANSACTIONS.	Dr. Cash.	Cr.	Dr. Securities.	Cr.	Dr. Total Deposit.	Cr.
Balances on hand Jan 1, 1887,	–	–	$11,500 00	–	–	$11,500 00
Receipts in 1887 — For Investment,	$500 00	–	–	–	–	500 00
Payments in 1887: — For United States Bonds,	–	$500 00	500 00	–	–	–
Balances on hand Dec. 31, 1887: — United States Bonds,	–	–	–	$12,000 00	$12,000 00	–
	$500 00	$500 00	$12,000 00	$12,000 00	$12,000 00	$12,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL AID SOCIETY TRUST DEPOSIT.

Dr.		Cr.	
To Income from Investments,	$460 00	By Amount paid Society for Investment,	$460 00
	$460 00		$460 00

TREASURER *in account with* NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$113,000 00		–		–	$113,000 00
No transactions in 1887.									
Balances on hand Dec. 31, 1887, to balance: —									
Bounty Loan Bonds (Mass.), . .		–	–		–	$77,000 00		–	–
Troy & Greenfield R.R. Bonds (Mass.),		–	–		–	10,000 00		–	–
United States Bonds, ...		–	–		–	26,000 00	$113,000 00		–
		–	–	$113,000 00		$113,000 00	$113,000 00		$113,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income from Investments, ...	$5,520 00	By Amount paid to Company, ...	$5,520 00
	$5,520 00		$5,520 00

TREASURER *in account with* NEW ENGLAND RELIEF ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	CASH. DR.	CASH. CR.	SECURITIES. DR.	SECURITIES. CR.	TOTAL DEPOSIT. DR.	TOTAL DEPOSIT. CR.
Balances on hand Jan. 1, 1887,	–	–	$10,000 00	–	–	$10,000 00
No transactions in 1887.						
Balances on hand Dec. 31, 1887: — United States Bonds,	–	–	–	$10,000 00	$10,000 00	–
	–	–	$10,000 00	$10,000 00	$10,000 00	$10,000 00

TREASURER *in account with* INCOME OF NEW ENGLAND RELIEF ASSOCIATION TRUST DEPOSIT.

DR.		CR.	
To Cash on hand Jan. 1, 1887,	$260 00	By Cash on hand Dec. 31, 1887,	$710 00
Income from Investments,	450 00		
	$710 00		$710 00

TREASURER *in account with* PEOPLE'S ACCIDENT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887,		–	–	$500 00		–			$500 00
No transactions in 1887.									
Balances Dec. 31, 1887: —									
United States Bond,		–	–		–	$500 00	$500 00		–
		–	–	$500 00		$500 00	$500 00		$500 00

TREASURER *in account with* INCOME OF PEOPLE'S ACCIDENT ASSOCIATION TRUST DEPOSIT.

DR.			CR.
To Cash on hand Jan. 1, 1887,	$22 48	By Cash on hand Dec. 31, 1887,	$44 96
Income from Investments,	22 48		
	$44 96		$44 96

TREASURER *in account with* SPRINGFIELD LIFE ASSURANCE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS.	Dr. Cash.	Cr. Cash.	Dr. Securities.	Cr. Securities.	Dr. Total Deposit.	Cr. Total Deposit.
Balances on hand Jan. 1, 1887, . .	–	–	$1,000 00	–	–	$1,000 00
Receipts in 1887: —						
For Transfer of Hampden County Bond to Bay State Beneficiary Association by order of Court, .	$1,000 00	–	–	$1,000 00	–	–
Payments in 1887: —						
For Transfer of Hampden County Bond, ...	–	$1,000 00	–	–	$1,000 00	–
	$1,000 00	$1,000 00	$1,000 00	$1,000 00	$1,000 00	$1,000 00

TREASURER *in account with* INCOME OF SPRINGFIELD LIFE ASSURANCE ASSOCIATION TRUST DEPOSIT.

Dr.		Cr.	
To Cash on hand Jan. 1, 1887, ...	$30 00	By Payment to Bay State Beneficiary Association, by order of Court, ...	$45 00
Income from Investments, ...	15 00		
	$45 00		$45 00

TREASURER *in account with* STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Deposit.	Cr.
Balances on hand Jan. 1, 1887, . .	–		–	$150,000 00		–		–	$150,000 00
No transactions in 1887.									
Balances on hand Dec. 31, 1887: —									
United States Bonds, ...	–		–		–	$150,000 00	$150,000 00		–
	–		–	$150,000 00		$150,000 00	$150,000 00		$150,000 00

TREASURER *in account with* INCOME OF STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

Dr.		Cr.	
To Income from Investments, ...	$6,000 00	By Amount paid the Company, . . .	$6,000 00
	$6,000 00		$6,000 00

TREASURER *in account with* THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL DEPOSIT.	CR.
Balances on hand Jan. 1, 1887, . .		–	–	$100,000 00		–		–	$100,000 00
No transactions in 1887.									
Balances Dec. 31, 1887: — United States Bonds, ...		–	–		–	$100,000 00	$100,000 00		–
		–	–	$100,000 00		$100,000 00	$100,000 00		$100,000 00

TREASURER *in account with* INCOME OF THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.

DR.		CR.	
To Income from Investments, ...	$4,000 00	By Amount paid to Company, ...	$4,000 00
	$4,000 00		$4,000 00